

# 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 Required



Date

6/25/19

Secretary of the Board - Original Signature Required



Date

6/25/19

Chief School Administrator - Original Signature Required

Deb Babirad  
Contact Person

Date

6/25/19

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Telephone

Extension

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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 6/25/19
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DUE DATE: AUGUST 15, 2019

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

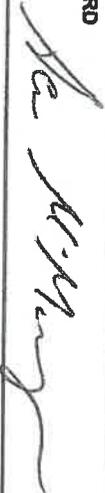
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Bentworth SD	<b>County :</b> Washington	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 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>
<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	418,500
0850 Unassigned Fund Balance	1,478,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,896,500</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
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	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$18,278,104</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$20,174,604</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,462,871</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,474,127</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$341,106</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>18,278,104</b>

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 \$399,197  
 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	
<b>I. 2019-20 Data</b>		
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
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$5,946,551	\$5,946,551
(a * b)		
<b>2019-20 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.78000%	90.78000%
k. Tax Levy Needed	\$6,154,778	\$6,154,778
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>12.3100</b>	
(k / d * 1000)		
III. 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%

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

<b>Washington</b>	<b>Total</b>
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<b>Index Maximums</b>		
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
<b>IV.</b> 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

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

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Act 1 Index (current): 3.1%

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

**Total**

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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$399,197</b>

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>
Washington	499,981,942	12.3100	6,154,778			90.78000%	
<b>Totals:</b>	<b>499,981,942</b>		<b>6,154,778</b>	<b>399,197</b>	<b>5,755,581</b>	<b>90.78000%</b>	<b>5,224,916</b>

	<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	\$5.00	\$0.00	49,800
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	15,500
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 65,300 65,300**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</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**

<b>Act 511 Tax Limit --&gt;</b>	<b>410,287,835</b>	<b>12</b>	<b>4,923,454</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			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>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$10,299,069</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$5,417,059</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	468,604
3300 Community Services	11,275
<b>Total Operation of Non-Instructional Services</b>	<b>\$479,879</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	108,196
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$108,196</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,028,099
5200 Interfund Transfers - Out	25,800
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,053,899</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,358,102</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	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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,447,268</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,622,876</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	225,000
<b>Total Vocational Education</b>	<b>\$225,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,300
200 Personnel Services - Employee Benefits	925
500 Other Purchased Services	700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,925</b>
<b>Total Instruction</b>	<b>\$10,299,069</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$277,384</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
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

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$589,161</b>
<b>2300 <u>Support Services - Administration</u></b>	
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
<b>Total Support Services - Administration</b>	<b>\$1,275,720</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$110,927</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$297,640</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,503,736</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$1,072,353</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$279,188</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	10,950
<b>Total Other Support Services</b>	<b>\$10,950</b>
<b>Total Support Services</b>	<b>\$5,417,059</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$468,604</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	8,375
600 Supplies	300
800 Other Objects	2,600
<b>Total Community Services</b>	<b>\$11,275</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$479,879</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	40,475
600 Supplies	42,100
700 Property	18,121
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$108,196</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$108,196</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	598,040
900 Other Uses of Funds	1,430,059
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,028,099</b>
<b>5200 Interfund Transfers - Out</b>	

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

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**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

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		

<b>Total Cash and Short-Term Investments</b>	<b>\$2,362,636</b>	<b>\$2,360,000</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		

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Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$2,362,636** **\$2,360,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$23,689,133</b>	<b>\$22,284,768</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		

**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

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$23,689,133</b>	<b>\$22,284,768</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>\$23,689,133</b>	<b>\$22,284,768</b>
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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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,816,502</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,816,502</b>
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