

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

7/1/19

Secretary of the Board - Original Signature Required

Date

7/1/19

Chief School Administrator - Original Signature Required

Date

7/1/19

Laurie Piccirillo

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Extn :

Contact Person

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 : Brockway Area SD	COUNTY : Jefferson	AUN : 106330703
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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.

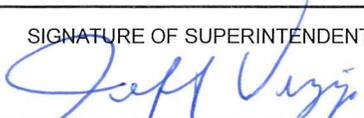
Total Budgeted Expenditures	\$15790532
Ending Unassigned Fund Balance	\$1374584
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.7%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/1/19
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DUE DATE: AUGUST 15, 2019

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

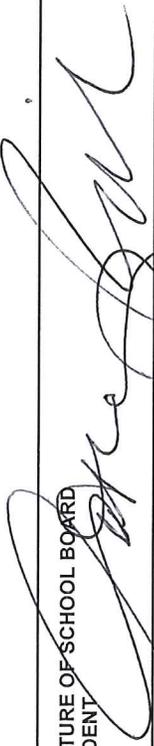
24 PS 6-687(a)(1)

(03/2006)

School District Name : Brockway Area SD	County : Jefferson	AUN Number : 106330703
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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 5.28.19
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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>
1710	6152 Tax Rate cannot increase by more than the index. 6152 Pct Change In Rate: 100.00% Index: 3.3%	The SD was approved referendum exceptions valued at \$218,150. The Dist. chose to inc the RE tax rate to the index plus exception val at \$72,237. \$102,000 of the remaining exception value was used to inc the Occ Assess from 500 mill to 1000 mills.
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 500.0000 6152 Current Year Rate: 1000.0000	The SD was approved referendum exceptions valued at \$218,150. The Dist. chose to inc the RE tax rate to the index plus exception val at \$72,237. \$102,000 of the remaining exception value was used to inc the Occ Assess from 500 mill to 1000 mills.
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$235,000.00 . Provide a justification.	Represents the portion of medical insurance that district is responsible for our retirees. No corresponding salary exists.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$68,008.00 Function 2400, Object 200: \$69,901.00	This function reflects our school nurse and nurse aide. The nurse aide salary is less than the benefits provided. information presented is accurate.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$235,000.00	Represents the portion of medical insurance that district is responsible for our retirees. No corresponding salary exists.
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 use for future expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For future PSERS increases
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For future medical rate increases, funding of OPEB liability, future capital projects and future technology purchases.

<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	230,000
0840 Assigned Fund Balance	6,521,000
0850 Unassigned Fund Balance	1,764,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,515,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,367,431
7000 Revenue from State Sources	10,760,629
8000 Revenue from Federal Sources	312,056
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,440,116</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,955,116</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,854,231
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	23,000
6120 Current Per Capita Taxes, Section 679	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	29,500
6150 Current Act 511 Taxes - Proportional Assessments	960,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	164,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	125,000
6910 Rentals	7,200
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	8,000

REVENUE FROM LOCAL SOURCES \$4,367,431

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	7,095,827
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	35,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	720,000
7311 Pupil Transportation Subsidy	540,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	20,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	351,915
7505 Ready to Learn Block Grant	193,887
7509 Supplemental Equipment Grants	5,000
7810 State Share of Social Security and Medicare Taxes	275,000
7820 State Share of Retirement Contributions	1,492,000

REVENUE FROM STATE SOURCES \$10,760,629

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	236,158
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,000
8517 NCLB, Title IV - 21st Century Schools	17,898

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	20,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$312,056
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,440,116
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Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,855,000

Amount of Tax Relief for Homestead Exclusions

\$351,915

Total Approx. Tax Revenue:

\$3,206,915

Approx. Tax Levy for Tax Rate Calculation:

\$3,421,807

Elk

Jefferson

Total

2018-19 Data			
a. Assessed Value	\$11,739,756	\$142,680,070	\$154,419,826
b. Real Estate Mills	26.2300	20.3400	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$29,420,020	\$277,356,431	\$306,776,451
d. Assessed Value	\$11,728,704	\$143,991,090	\$155,719,794
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$307,934	\$2,902,113	\$3,210,047
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	9.59005%	90.40995%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$307,845	\$2,902,202	\$3,210,047
(f Total * g)			
i. Base Mills Subject to Index	26.2300	20.3406	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
k. Tax Levy Needed	\$328,153	\$3,093,654	\$3,421,807
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	27.9700	21.4800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$328,052	\$3,092,929	\$3,420,981
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,069,066
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,854,231
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,855,000

Amount of Tax Relief for Homestead Exclusions

\$351,915

Total Approx. Tax Revenue:

\$3,206,915

Approx. Tax Levy for Tax Rate Calculation:

\$3,421,807

	Elk	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	27.0955	21.0118	
q. Mills In Excess of Index (if (l > p), (l - p))	0.8745	0.4682	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$317,795	\$3,025,512	\$3,343,307
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$10,257	\$67,417	\$77,674
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$9,539	\$62,698	\$72,237

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,913.00	\$7,700.00	
Number of Homestead/Farmstead Properties	246	1891	2137
Median Assessed Value of Homestead Properties			\$41,600

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,855,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$351,915</u>			
Total Approx. Tax Revenue:	\$3,206,915			
Approx. Tax Levy for Tax Rate Calculation:	\$3,421,807			
	Elk	Jefferson		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$351,915	Lowering RE Tax Rate	\$0	\$351,915
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$351,915

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>
Elk	11,728,704	27.9700	328,052			93.00000%	
Jefferson	143,991,090	21.4800	3,092,929			93.00000%	
Totals:	155,719,794		3,420,981	- 351,915 =	3,069,066 X	93.00000% =	2,854,231

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,500
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	17,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
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			29,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	700,000
6152 Current Act 511 Occupation Taxes	1000.0000	0.000	210,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000
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			960,000
Total Act 511, Current Taxes			989,500
Act 511 Tax Limit -->		306,776,451 X	12
		Market Value	Mills
			3,681,317
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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>								
	Elk	26.2300	27.9700	6.64%	No	3.3%			
	Jefferson	20.3406	21.4800	5.61%	No	3.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%			
6152	Current Act 511 Occupation Taxes	500.0000	1000.0000	100.00%	No	3.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,280,310
1200 Special Programs - Elementary / Secondary	1,625,225
1300 Vocational Education	824,252
1400 Other Instructional Programs - Elementary / Secondary	36,242
1500 Nonpublic School Programs	6,500
Total Instruction	\$9,772,529
2000 Support Services	
2100 Support Services - Students	535,661
2200 Support Services - Instructional Staff	491,758
2300 Support Services - Administration	1,156,994
2400 Support Services - Pupil Health	147,509
2500 Support Services - Business	541,005
2600 Operation and Maintenance of Plant Services	1,484,196
2700 Student Transportation Services	788,969
2800 Support Services - Central	235,000
2900 Other Support Services	13,000
Total Support Services	\$5,394,092
3000 Operation of Non-Instructional Services	
3200 Student Activities	523,911
3300 Community Services	32,000
Total Operation of Non-Instructional Services	\$555,911
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	57,000
Total Facilities Acquisition, Construction and Improvement Services	\$57,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,000
Total Other Expenditures and Financing Uses	\$11,000
Total Estimated Expenditures and Other Financing Uses	\$15,790,532

2019-2020 Final General Fund Budget

LEA : 106330703 Brockway 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	4,046,564
200 Personnel Services - Employee Benefits	2,879,946
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	13,800
500 Other Purchased Services	60,500
600 Supplies	159,000
700 Property	79,500
800 Other Objects	40,000
Total Regular Programs - Elementary / Secondary	\$7,280,310
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	633,127
200 Personnel Services - Employee Benefits	514,798
300 Purchased Professional and Technical Services	201,050
500 Other Purchased Services	264,650
600 Supplies	10,600
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$1,625,225
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	111,653
200 Personnel Services - Employee Benefits	71,899
400 Purchased Property Services	400
500 Other Purchased Services	618,300
600 Supplies	22,000
Total Vocational Education	\$824,252
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,750
200 Personnel Services - Employee Benefits	9,342
300 Purchased Professional and Technical Services	900
400 Purchased Property Services	250
500 Other Purchased Services	3,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$36,242
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,500
Total Nonpublic School Programs	\$6,500
Total Instruction	\$9,772,529
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	302,328
200 Personnel Services - Employee Benefits	216,288
300 Purchased Professional and Technical Services	1,950
500 Other Purchased Services	900

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<u>Description</u>	<u>Amount</u>
600 Supplies	13,600
800 Other Objects	595
Total Support Services - Students	\$535,661
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	231,958
200 Personnel Services - Employee Benefits	203,375
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	23,200
500 Other Purchased Services	6,800
600 Supplies	22,925
Total Support Services - Instructional Staff	\$491,758
2300 Support Services - Administration	
100 Personnel Services - Salaries	638,515
200 Personnel Services - Employee Benefits	416,609
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	24,000
500 Other Purchased Services	18,200
600 Supplies	9,620
800 Other Objects	2,050
Total Support Services - Administration	\$1,156,994
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	68,008
200 Personnel Services - Employee Benefits	69,901
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	250
500 Other Purchased Services	500
600 Supplies	5,200
800 Other Objects	350
Total Support Services - Pupil Health	\$147,509
2500 Support Services - Business	
100 Personnel Services - Salaries	256,242
200 Personnel Services - Employee Benefits	193,063
400 Purchased Property Services	16,000
500 Other Purchased Services	9,200
600 Supplies	2,000
700 Property	50,000
800 Other Objects	14,500
Total Support Services - Business	\$541,005
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	598,373
200 Personnel Services - Employee Benefits	464,423
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	211,900
500 Other Purchased Services	79,500
600 Supplies	119,000

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,484,196
2700 Student Transportation Services	
100 Personnel Services - Salaries	40,173
200 Personnel Services - Employee Benefits	33,096
500 Other Purchased Services	715,700
Total Student Transportation Services	\$788,969
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	235,000
Total Support Services - Central	\$235,000
2900 Other Support Services	
500 Other Purchased Services	13,000
Total Other Support Services	\$13,000
Total Support Services	\$5,394,092
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	207,873
200 Personnel Services - Employee Benefits	106,568
300 Purchased Professional and Technical Services	40,350
400 Purchased Property Services	9,200
500 Other Purchased Services	77,150
600 Supplies	51,750
800 Other Objects	31,020
Total Student Activities	\$523,911
3300 Community Services	
300 Purchased Professional and Technical Services	6,000
800 Other Objects	26,000
Total Community Services	\$32,000
Total Operation of Non-Instructional Services	\$555,911
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	57,000
Total Facilities Acquisition, Construction and Improvement Services	\$57,000
Total Facilities Acquisition, Construction and Improvement Services	\$57,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	11,000
Total Debt Service / Other Expenditures and Financing Uses	\$11,000
Total Other Expenditures and Financing Uses	\$11,000
TOTAL EXPENDITURES	\$15,790,532

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	9,500,000	9,000,000
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	\$9,500,000	\$9,000,000

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 **\$9,500,000** **\$9,000,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	526,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,348,000	4,348,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$4,874,000	\$4,848,000
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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

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$4,874,000	\$4,848,000

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	\$4,874,000	\$4,848,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	230,000
0840 Assigned Fund Balance	6,560,000
0850 Unassigned Fund Balance	1,374,584
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,164,584

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,164,584
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