

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

PROPOSED VERSION

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
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<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	383,695
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,270,511
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,654,206</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,175,689
7000 Revenue from State Sources	5,678,144
8000 Revenue from Federal Sources	388,211
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$13,242,044</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$15,896,250</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,526,364
6113 Public Utility Realty Taxes	5,900
6114 Payments in Lieu of Current Taxes - State / Local	17,187
6115 Payments in Lieu of Current Taxes - Federal	450,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	475,000
6500 Earnings on Investments	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	110,394
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	57,844
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,175,689</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,156,823
7271 Special Education funds for School-Aged Pupils	470,058
7292 Pre-K Counts	125,000
7311 Pupil Transportation Subsidy	565,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	97,321
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,800
7340 State Property Tax Reduction Allocation	233,413
7505 Ready to Learn Block Grant	60,729
7810 State Share of Social Security and Medicare Taxes	177,000
7820 State Share of Retirement Contributions	785,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$5,678,144</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	166,861
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	14,491
8517 NCLB, Title IV - 21st Century Schools	12,209
8519 NCLB, Title VI - Flexibility and Accountability	31,150
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$388,211</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>13,242,044</b>

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$3,542,498**

**\$3,103,284**

Act 1 Index (current): 2.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

2

\$5,527,000

\$233,413

\$5,760,413

\$6,396,103

Elk

Forest

Venango

Total

2018-19 Data

a. Assessed Value	\$4,412,730	\$89,131,544	\$41,269,660	\$134,813,934
b. Real Estate Mills	45.2100	59.7600	17.3500	

I. 2019-20 Data

c. 2017 STEB Market Value	\$14,020,425	\$366,788,152	\$49,312,009	\$430,120,586
d. Assessed Value	\$4,423,880	\$89,245,000	\$41,516,360	\$135,185,240
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$199,500	\$5,326,501	\$716,029	\$6,242,030
(a * b)				

2019-20 Calculations

g. Percent of Total Market Value	3.25965%	85.27566%	11.46469%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$203,468	\$5,322,932	\$715,629	\$6,242,029
(f Total * g)				
i. Base Mills Subject to Index	46.1093	59.7600	17.3500	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	83.30000%	89.90000%	89.90000%	89.68486%
k. Tax Levy Needed	\$208,491	\$5,454,319	\$733,293	\$6,396,103
(Approx. Tax Levy * g)				

<b>I. 2019-20 Real Estate Tax Rate</b>	<b>47.1200</b>	<b>61.1100</b>	<b>17.6600</b>	
(k / d * 1000)				

III. m. Tax Levy Generated by Mills	\$208,453	\$5,453,762	\$733,179	\$6,395,394
(l / 1000 * d)				

n. Tax Levy minus Tax Relief for Homestead Exclusions				\$6,161,981
(m - Amount of Tax Relief for Homestead Exclusions)				

o. Net Tax Revenue Generated By Mills				\$5,526,364
(n * Est. Pct. Collection)				

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,527,000

Amount of Tax Relief for Homestead Exclusions

\$233,413

Total Approx. Tax Revenue:

\$5,760,413

Approx. Tax Levy for Tax Rate Calculation:

\$6,396,103

Elk	Forest	Venango	Total
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**Index Maximums**

p.	Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	47.1698	61.1344	17.7490	
q.	Mills In Excess of Index (if $(l > p)$ , $(l - p)$ )	0.0000	0.0000	0.0000	
r.	Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$208,674	\$5,455,940	\$736,874	\$6,401,488
IV.	s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	Yes	
t.	Tax Levy In Excess of Index (if $(m > r)$ , $(m - r)$ )	\$0	\$0	\$0	\$0
u.	Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V.	Assessed Value Exclusion per Homestead	\$0.00	\$0.00	\$0.00	
	Number of Homestead/Farmstead Properties				
	Median Assessed Value of Homestead Properties				\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,527,000

Amount of Tax Relief for Homestead Exclusions

\$233,413

Total Approx. Tax Revenue:

\$5,760,413

Approx. Tax Levy for Tax Rate Calculation:

\$6,396,103

Elk

Forest

Venango

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$233,413

Lowering RE Tax Rate

\$0

\$233,413

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$233,413**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Elk	4,423,880	47.1200	208,453			83.30000%	
Forest	89,245,000	61.1100	5,453,762			89.90000%	
Venango	41,516,360	17.6600	733,179			89.90000%	
<b>Totals:</b>	<b>135,185,240</b>		<b>6,395,394</b>	<b>233,413</b>	<b>= 6,161,981</b>	<b>X 89.68486%</b>	<b>= 5,526,364</b>

	Rate		Tax Levy	Estimated Revenue
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	\$10.00	\$0.00	13,000	13,000
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>13,000</b>	<b>13,000</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%	330,000	330,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000	110,000
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>440,000</b>	<b>440,000</b>
<b>Total Act 511, Current Taxes</b>				<b>453,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>430,120,586</b>	<b>X 12</b>	<b>5,161,447</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Elk	46.1093	47.1200	2.20%	Yes	2.3%				
	Forest	59.7600	61.1100	2.26%	Yes	2.3%				
	Venango	17.3500	17.6600	1.79%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,416,275
1200 Special Programs - Elementary / Secondary	1,569,635
1300 Vocational Education	512,524
1400 Other Instructional Programs - Elementary / Secondary	20,596
1800 Pre-Kindergarten	25,200
<b>Total Instruction</b>	<b>\$7,544,230</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	244,145
2200 Support Services - Instructional Staff	173,633
2300 Support Services - Administration	1,191,717
2400 Support Services - Pupil Health	243,661
2500 Support Services - Business	233,868
2600 Operation and Maintenance of Plant Services	933,973
2700 Student Transportation Services	1,473,971
2800 Support Services - Central	341,992
2900 Other Support Services	17,655
<b>Total Support Services</b>	<b>\$4,854,615</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	197,971
3300 Community Services	9,600
<b>Total Operation of Non-Instructional Services</b>	<b>\$207,571</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	764,247
5200 Interfund Transfers - Out	131,200
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,095,447</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$13,701,863</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,457,934
200 Personnel Services - Employee Benefits	1,919,043
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	1,000
500 Other Purchased Services	914,950
600 Supplies	46,456
700 Property	2,122
800 Other Objects	3,770
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,416,275</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	598,390
200 Personnel Services - Employee Benefits	445,728
300 Purchased Professional and Technical Services	89,803
500 Other Purchased Services	421,814
600 Supplies	13,900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,569,635</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	104,857
200 Personnel Services - Employee Benefits	68,409
300 Purchased Professional and Technical Services	7,300
400 Purchased Property Services	200
500 Other Purchased Services	325,472
600 Supplies	4,692
700 Property	1,594
<b>Total Vocational Education</b>	<b>\$512,524</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,590
200 Personnel Services - Employee Benefits	9,006
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$20,596</b>
<b>1800 Pre-Kindergarten</b>	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	1,000
600 Supplies	18,700
800 Other Objects	3,000
<b>Total Pre-Kindergarten</b>	<b>\$25,200</b>
<b>Total Instruction</b>	<b>\$7,544,230</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	117,619
200 Personnel Services - Employee Benefits	101,082
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	7,038

<u>Description</u>	<u>Amount</u>
600 Supplies	666
800 Other Objects	740
<b>Total Support Services - Students</b>	<b>\$244,145</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	73,893
200 Personnel Services - Employee Benefits	82,269
300 Purchased Professional and Technical Services	2,640
500 Other Purchased Services	7,508
600 Supplies	3,148
800 Other Objects	4,175
<b>Total Support Services - Instructional Staff</b>	<b>\$173,633</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	620,669
200 Personnel Services - Employee Benefits	433,213
300 Purchased Professional and Technical Services	54,465
400 Purchased Property Services	9,450
500 Other Purchased Services	38,420
600 Supplies	21,550
700 Property	6,900
800 Other Objects	7,050
<b>Total Support Services - Administration</b>	<b>\$1,191,717</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	134,868
200 Personnel Services - Employee Benefits	103,798
300 Purchased Professional and Technical Services	1,585
400 Purchased Property Services	100
600 Supplies	3,050
800 Other Objects	260
<b>Total Support Services - Pupil Health</b>	<b>\$243,661</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	117,244
200 Personnel Services - Employee Benefits	103,624
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	1,300
500 Other Purchased Services	2,300
600 Supplies	3,000
700 Property	100
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$233,868</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	285,346
200 Personnel Services - Employee Benefits	244,942
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	140,500
500 Other Purchased Services	31,435

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<u>Description</u>	<u>Amount</u>
600 Supplies	134,000
700 Property	82,450
800 Other Objects	2,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$933,973</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,471,971
600 Supplies	2,000
<b>Total Student Transportation Services</b>	<b>\$1,473,971</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	73,844
200 Personnel Services - Employee Benefits	64,148
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	3,000
500 Other Purchased Services	19,000
600 Supplies	5,000
700 Property	76,000
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$341,992</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	17,655
<b>Total Other Support Services</b>	<b>\$17,655</b>
<b>Total Support Services</b>	<b>\$4,854,615</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	131,000
200 Personnel Services - Employee Benefits	55,596
500 Other Purchased Services	6,175
600 Supplies	4,200
800 Other Objects	1,000
<b>Total Student Activities</b>	<b>\$197,971</b>
<b>3300 Community Services</b>	
600 Supplies	600
800 Other Objects	9,000
<b>Total Community Services</b>	<b>\$9,600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$207,571</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	139,247
900 Other Uses of Funds	625,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$764,247</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	131,200

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$131,200</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,095,447</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,701,863</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
General Fund	2,654,206	2,194,386
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	500	500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	816,472	835,078
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	71,320	73,320
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,542,498</b>	<b>\$3,103,284</b>

**Long-Term Investments**

	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	6,806,771	6,044,523
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	248,000	235,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$7,054,771</b>	<b>\$6,279,523</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		



**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

**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 Permanent Fund**

**Total Long-Term Indebtedness**

**\$7,054,771**

**\$6,279,523**

**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**

**\$7,054,771**

**\$6,279,523**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,794,387
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,194,387</b>
5900 Budgetary Reserve	200,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,394,387</b>