

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

6-12-19

Secretary of the Board - Original Signature Required

Date

6-12-19

Chief School Administrator - Original Signature Required

Theresa A Schane
Contact Person

Date

6-12-19

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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 : Saint Clair Area SD	COUNTY : Schuylkill	AUN : 129546803
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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.

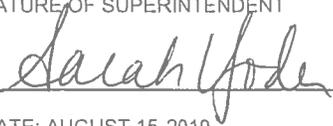
Total Budgeted Expenditures	\$11292076
Ending Unassigned Fund Balance	\$1139440
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.1%

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 7-30-19
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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 : Saint Clair Area SD	County : Schuylkill	AUN Number : 129546803
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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 5/8/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 36.0000 6152 Current Year Rate: 37.0000	Occupation assessment tax has been increased to index.
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$30,000.00 . Provide a justification.	District does not have any positions listed in Function 2200. All certified staff's salaries and benefits are recorded to the appropriate instructional function. Budgeted in function 2200 is the tuition reimbursement for certified staff.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$30,000.00	District does not have any positions listed in Function 2200. All certified staff's salaries and benefits are recorded to the appropriate instructional function. Budgeted in function 2200 is the tuition reimbursement for certified staff.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is maintained per District policy in the event of unforeseen expenses.
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.	Unassigned fund balance is maintained in the event the district needs funds for unforeseen expenses throughout the fiscal year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is maintained for future increases in PSERS, increasing healthcare costs, tuition for cyber/charter students as well as future increases in contracts for our high school students.

<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	
0840 Assigned Fund Balance	2,309,511
0850 Unassigned Fund Balance	1,139,410
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,448,921</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,361,132
7000 Revenue from State Sources	5,663,527
8000 Revenue from Federal Sources	267,447
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$11,292,106</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$14,741,027</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,678,380
6113 Public Utility Realty Taxes	4,731
6114 Payments in Lieu of Current Taxes - State / Local	3,250
6120 Current Per Capita Taxes, Section 679	20,101
6140 Current Act 511 Taxes - Flat Rate Assessments	36,601
6150 Current Act 511 Taxes - Proportional Assessments	941,076
6400 Delinquencies on Taxes Levied / Assessed by the LEA	301,000
6500 Earnings on Investments	64,500
6700 Revenues from LEA Activities	89,537
6800 Revenues from Intermediary Sources / Pass-Through Funds	181,456
6910 Rentals	39,000
6990 Refunds and Other Miscellaneous Revenue	1,500

REVENUE FROM LOCAL SOURCES**\$5,361,132****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,353,293
7271 Special Education funds for School-Aged Pupils	620,917
7311 Pupil Transportation Subsidy	404,993
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	215,141
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	148,055
7360 Safe Schools	600
7505 Ready to Learn Block Grant	134,649
7810 State Share of Social Security and Medicare Taxes	137,291
7820 State Share of Retirement Contributions	615,388

REVENUE FROM STATE SOURCES**\$5,663,527****REVENUE FROM FEDERAL SOURCES**

8513 IDEA, Section 619	2,672
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	191,268
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	29,171
8517 NCLB, Title IV - 21st Century Schools	14,336
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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REVENUE FROM FEDERAL SOURCES	\$267,447
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,292,106
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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,678,380
Amount of Tax Relief for Homestead Exclusions	<u>\$148,055</u>
Total Approx. Tax Revenue:	\$3,826,435
Approx. Tax Levy for Tax Rate Calculation:	\$4,229,694

Schuylkill

Total

2018-19 Data		
a. Assessed Value	\$111,299,685	\$111,299,685
b. Real Estate Mills	36.9180	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$248,716,912	\$248,716,912
d. Assessed Value	\$110,910,790	\$110,910,790
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$4,108,962	\$4,108,962
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$4,108,962	\$4,108,962
(f Total * g)		
i. Base Mills Subject to Index	36.9180	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.12016%	90.12016%
k. Tax Levy Needed	\$4,229,694	\$4,229,694
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	38.1360	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,229,694	\$4,229,694
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,081,639
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,678,380
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,678,380

Amount of Tax Relief for Homestead Exclusions

\$148,055

Total Approx. Tax Revenue:

\$3,826,435

Approx. Tax Levy for Tax Rate Calculation:

\$4,229,694

Schuylkill

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	38.1362	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,229,716	\$4,229,716
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	\$2,042.00	
Number of Homestead/Farmstead Properties	1902	1902
Median Assessed Value of Homestead Properties		\$18,445

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,678,380
Amount of Tax Relief for Homestead Exclusions	<u>\$148,055</u>
Total Approx. Tax Revenue:	\$3,826,435
Approx. Tax Levy for Tax Rate Calculation:	\$4,229,694
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$148,055	Lowering RE Tax Rate	\$0	\$148,055
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$148,055

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>
Schuylkill	110,910,790	38.1360	4,229,694			90.12016%	
Totals:	110,910,790		4,229,694	148,055	4,081,639	90.12016%	3,678,380

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		20,101
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	25,805
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,805
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 51,610 36,601

	<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%	570,000	570,000
6152 Current Act 511 Occupation Taxes	37.0000	0.000	190,957	86,076
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	25,000	25,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	260,000	260,000
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 1,045,957 941,076

Total Act 511, Current Taxes 977,677

Act 511 Tax Limit -->	248,716,912	12	2,984,603
	Market Value	Mills	(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> Schuylkill	36.9180	38.1360	3.30%	Yes	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	36.0000	37.0000	2.78%	No	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,533,269
1200 Special Programs - Elementary / Secondary	1,661,379
1300 Vocational Education	266,988
1400 Other Instructional Programs - Elementary / Secondary	32,611
1500 Nonpublic School Programs	3,454
Total Instruction	\$7,497,701
2000 Support Services	
2100 Support Services - Students	249,826
2200 Support Services - Instructional Staff	83,392
2300 Support Services - Administration	609,151
2400 Support Services - Pupil Health	110,588
2500 Support Services - Business	241,859
2600 Operation and Maintenance of Plant Services	667,578
2700 Student Transportation Services	645,000
2800 Support Services - Central	2,350
2900 Other Support Services	124,825
Total Support Services	\$2,734,569
3000 Operation of Non-Instructional Services	
3200 Student Activities	120,155
3300 Community Services	83,390
Total Operation of Non-Instructional Services	\$203,545
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	756,261
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$856,261
Total Estimated Expenditures and Other Financing Uses	\$11,292,076

2019-2020 Final General Fund Budget

LEA : 129546803 Saint Clair 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	1,794,161
200 Personnel Services - Employee Benefits	1,392,662
300 Purchased Professional and Technical Services	114,057
400 Purchased Property Services	13,785
500 Other Purchased Services	2,113,974
600 Supplies	81,630
700 Property	20,000
800 Other Objects	3,000
Total Regular Programs - Elementary / Secondary	\$5,533,269
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	582,300
200 Personnel Services - Employee Benefits	467,826
300 Purchased Professional and Technical Services	434,003
500 Other Purchased Services	161,100
600 Supplies	11,000
700 Property	5,000
800 Other Objects	150
Total Special Programs - Elementary / Secondary	\$1,661,379
1300 <u>Vocational Education</u>	
500 Other Purchased Services	266,988
Total Vocational Education	\$266,988
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,975
200 Personnel Services - Employee Benefits	9,636
Total Other Instructional Programs - Elementary / Secondary	\$32,611
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,454
Total Nonpublic School Programs	\$3,454
Total Instruction	\$7,497,701
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	100,996
200 Personnel Services - Employee Benefits	53,423
300 Purchased Professional and Technical Services	89,607
500 Other Purchased Services	700
600 Supplies	4,900
800 Other Objects	200
Total Support Services - Students	\$249,826
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	30,000
300 Purchased Professional and Technical Services	25,427

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,000
500 Other Purchased Services	12,840
600 Supplies	9,625
700 Property	4,500
Total Support Services - Instructional Staff	\$83,392
2300 Support Services - Administration	
100 Personnel Services - Salaries	292,043
200 Personnel Services - Employee Benefits	202,038
300 Purchased Professional and Technical Services	87,350
500 Other Purchased Services	10,640
600 Supplies	12,580
700 Property	250
800 Other Objects	4,250
Total Support Services - Administration	\$609,151
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	54,150
200 Personnel Services - Employee Benefits	48,088
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	200
500 Other Purchased Services	250
600 Supplies	3,900
800 Other Objects	500
Total Support Services - Pupil Health	\$110,588
2500 Support Services - Business	
100 Personnel Services - Salaries	114,142
200 Personnel Services - Employee Benefits	99,788
300 Purchased Professional and Technical Services	13,405
400 Purchased Property Services	2,002
500 Other Purchased Services	4,600
600 Supplies	2,500
800 Other Objects	5,422
Total Support Services - Business	\$241,859
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	139,491
200 Personnel Services - Employee Benefits	111,153
300 Purchased Professional and Technical Services	22,680
400 Purchased Property Services	209,241
500 Other Purchased Services	40,600
600 Supplies	106,673
700 Property	36,250
800 Other Objects	1,490
Total Operation and Maintenance of Plant Services	\$667,578
2700 Student Transportation Services	
500 Other Purchased Services	645,000
Total Student Transportation Services	\$645,000

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	1,150
Total Support Services - Central	\$2,350
2900 Other Support Services	
300 Purchased Professional and Technical Services	8,000
600 Supplies	116,825
Total Other Support Services	\$124,825
Total Support Services	\$2,734,569
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,710
500 Other Purchased Services	14,045
600 Supplies	83,250
800 Other Objects	150
Total Student Activities	\$120,155
3300 Community Services	
100 Personnel Services - Salaries	12,375
200 Personnel Services - Employee Benefits	5,190
600 Supplies	825
800 Other Objects	65,000
Total Community Services	\$83,390
Total Operation of Non-Instructional Services	\$203,545
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	756,261
Total Interfund Transfers - Out	\$756,261
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$856,261
TOTAL EXPENDITURES	\$11,292,076

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,000,000	1,000,000
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	25,000	25,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,075,000	\$1,075,000

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 **\$1,075,000** **\$1,075,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	11,695,000	11,440,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	30,000	30,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	143,247	143,247
0599 Other Noncurrent Liabilities		

Total General Fund	\$11,868,247	\$11,613,247
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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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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- 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		
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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		
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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		
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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		
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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	\$11,868,247	\$11,613,247

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	\$11,868,247	\$11,613,247
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,309,511
0850 Unassigned Fund Balance	1,139,440
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,448,951
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,548,951