

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

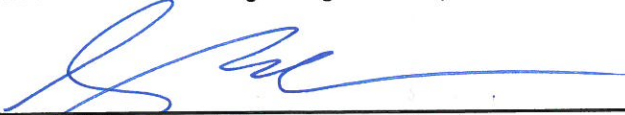
## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2019



President of the Board - Original Signature Required

18 June 19  
Date



Secretary of the Board - Original Signature Required

18 June 19  
Date



Chief School Administrator - Original Signature Required

6/18/19  
Date

Sidney M Clark

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shanksville-Stonycreek SD	COUNTY : Somerset	AUN : 108567404
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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	\$7945595
Ending Unassigned Fund Balance	\$140601
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.8%

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 6/19/19
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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> Shanksville-Stonycreek SD	<b>County :</b> Somerset	<b>AUN Number :</b> 108567404
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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> 14 May 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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget Reserve is set aside for unplanned expenses during the fiscal year.
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.	Fund Balance kept reserve in the case of a district emergency.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$300,000 - PSERS, \$200,000 - Technology, \$200,000 - OPEB, \$300,000 - Healthcare.

<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	2,080,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	146,405
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,226,405</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,932,204
7000 Revenue from State Sources	2,668,185
8000 Revenue from Federal Sources	259,402
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$6,859,791</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$9,086,196</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,213,031
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	3,900
6120 Current Per Capita Taxes, Section 679	6,000
6140 Current Act 511 Taxes - Flat Rate Assessments	6,000
6150 Current Act 511 Taxes - Proportional Assessments	350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	170,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	85,773
6920 Contributions and Donations from Private Sources	7,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,932,204</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	1,474,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	230,000
7311 Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	5,900
7340 State Property Tax Reduction Allocation	172,440
7505 Ready to Learn Block Grant	35,845
7810 State Share of Social Security and Medicare Taxes	102,000
7820 State Share of Retirement Contributions	457,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$2,668,185</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	167,625
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	18,776
8517 NCLB, Title IV - 21st Century Schools	12,614
8519 NCLB, Title VI - Flexibility and Accountability	25,718
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,669
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$259,402</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>6,859,791</b>

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,213,031
Amount of Tax Relief for Homestead Exclusions	<u>\$172,440</u>
Total Approx. Tax Revenue:	\$3,385,471
Approx. Tax Levy for Tax Rate Calculation:	\$3,664,865

Somerset

Total

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<b>2018-19 Data</b>		
a. Assessed Value	\$99,083,170	\$99,083,170
b. Real Estate Mills	37.0400	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$354,519,906	\$354,519,906
d. Assessed Value	\$98,943,430	\$98,943,430
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$3,670,041	\$3,670,041
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$3,670,041	\$3,670,041
(f Total * g)		
i. Base Mills Subject to Index	37.0400	
(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	92.00000%	92.00000%
k. Tax Levy Needed	\$3,664,865	\$3,664,865
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>37.0400</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,664,865	\$3,664,865
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,492,425
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,213,031
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,213,031</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$172,440</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$3,385,471</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,664,865</b>	
	<b>Somerset</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	37.8919	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,749,155	\$3,749,155
<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	\$5,102.00	
Number of Homestead/Farmstead Properties	920	920
Median Assessed Value of Homestead Properties		\$33,320

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Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,213,031</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$172,440</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,385,471</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,664,865</b>
	<b>Somerset</b>
	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$172,440	Lowering RE Tax Rate	\$0	\$172,440
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$172,440</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>
Somerset	98,943,430	37.0400	3,664,865			92.00000%	
<b>Totals:</b>	<b>98,943,430</b>		<b>3,664,865</b>	- 172,440 =	3,492,425 X	92.00000% =	3,213,031

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		6,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	6,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 6,000 6,000**

	<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%	50,000,000	260,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	18,000,000	90,000
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 68,000,000 350,000**

**Total Act 511, Current Taxes 356,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>354,519,906 X</b>	<b>12</b>	<b>4,254,239</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:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Somerset	37.0400	37.0400	0.00%	Yes	2.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%			
6142	Current Act 511 Occupation Taxes - Flat Rate					2.3%			
6143	Current Act 511 Local Services Taxes					2.3%			
6144	Current Act 511 Trailer Taxes					2.3%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>					2.3%			
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	3,009,225
1200 Special Programs - Elementary / Secondary	686,775
1300 Vocational Education	330,000
1400 Other Instructional Programs - Elementary / Secondary	7,450
1700 Higher Education Programs for Secondary Students	1,000
1800 Pre-Kindergarten	119,350
<b>Total Instruction</b>	<b>\$4,153,800</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	184,600
2200 Support Services - Instructional Staff	303,250
2300 Support Services - Administration	589,425
2400 Support Services - Pupil Health	113,875
2500 Support Services - Business	227,300
2600 Operation and Maintenance of Plant Services	651,350
2700 Student Transportation Services	331,200
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$2,406,000</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	190,470
3300 Community Services	3,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$193,470</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	11,000
5200 Interfund Transfers - Out	781,325
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,192,325</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$7,945,595</b>

## 2019-2020 Final General Fund Budget

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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	1,605,500
200 Personnel Services - Employee Benefits	1,305,725
300 Purchased Professional and Technical Services	7,100
400 Purchased Property Services	1,400
500 Other Purchased Services	19,100
600 Supplies	51,700
700 Property	11,000
800 Other Objects	7,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$3,009,225</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	292,200
200 Personnel Services - Employee Benefits	257,875
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	30,900
600 Supplies	3,300
700 Property	7,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$686,775</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	330,000
<b>Total Vocational Education</b>	<b>\$330,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,800
400 Purchased Property Services	300
600 Supplies	1,000
800 Other Objects	350
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$7,450</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	1,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,000</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	59,900
200 Personnel Services - Employee Benefits	58,350
500 Other Purchased Services	100
600 Supplies	1,000
<b>Total Pre-Kindergarten</b>	<b>\$119,350</b>
<b>Total Instruction</b>	<b>\$4,153,800</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	78,400
200 Personnel Services - Employee Benefits	66,200

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	2,000
<b>Total Support Services - Students</b>	<b>\$184,600</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	114,100
200 Personnel Services - Employee Benefits	95,250
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,000
500 Other Purchased Services	24,400
600 Supplies	19,500
700 Property	23,000
800 Other Objects	8,000
<b>Total Support Services - Instructional Staff</b>	<b>\$303,250</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	306,300
200 Personnel Services - Employee Benefits	216,125
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	6,500
500 Other Purchased Services	17,200
600 Supplies	7,300
700 Property	1,000
800 Other Objects	12,000
<b>Total Support Services - Administration</b>	<b>\$589,425</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	59,200
200 Personnel Services - Employee Benefits	48,375
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	100
500 Other Purchased Services	100
600 Supplies	1,700
800 Other Objects	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$113,875</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	103,800
200 Personnel Services - Employee Benefits	90,700
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	1,400
500 Other Purchased Services	8,400
600 Supplies	2,500
700 Property	1,000
800 Other Objects	4,500
<b>Total Support Services - Business</b>	<b>\$227,300</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	186,900
200 Personnel Services - Employee Benefits	181,750
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	115,000
500 Other Purchased Services	31,700
600 Supplies	116,000
700 Property	2,500
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$651,350</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,000
500 Other Purchased Services	325,000
600 Supplies	2,000
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$331,200</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$2,406,000</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	67,400
200 Personnel Services - Employee Benefits	28,670
300 Purchased Professional and Technical Services	31,800
500 Other Purchased Services	27,000
600 Supplies	28,000
800 Other Objects	7,600
<b>Total Student Activities</b>	<b>\$190,470</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	1,000
800 Other Objects	1,000
<b>Total Community Services</b>	<b>\$3,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$193,470</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,000
900 Other Uses of Funds	10,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$11,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	781,325
<b>Total Interfund Transfers - Out</b>	<b>\$781,325</b>

<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,192,325</b>
<b>TOTAL EXPENDITURES</b>	<b>\$7,945,595</b>



**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	2,636,165	1,523,113
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	616,000	625,000
Other Capital Projects Fund		
Debt Service Fund	183	
Food Service / Cafeteria Operations Fund	15,647	11,250
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	53,245	47,650
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,321,240</b>	<b>\$2,207,013</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,321,240</b>	<b>\$2,207,013</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	760,000	
0520 Extended-Term Financing Agreements Payable	2,243	2,243
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	163,121	165,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	201,007	207,000
0599 Other Noncurrent Liabilities	233,455	193,455

<b>Total General Fund</b>	<b>\$1,359,826</b>	<b>\$567,698</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$1,359,826</b>	<b>\$567,698</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>\$1,359,826</b>	<b>\$567,698</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	140,601
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,140,601</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,540,601</b>