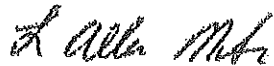
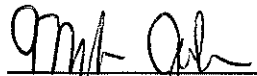
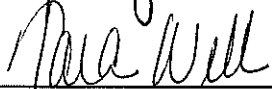


FINAL GENERAL FUND BUDGET

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 8/5/2019_____
Secretary of the Board - Original Signature Required_____
Date 8/5/2019_____
Chief School Administrator - Original Signature Required_____
Date 8/5/2019

Jennifer Mellott

(717)294-2203

Extn :207

Contact Person

Telephone

Extension

jmellott@sfsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Fulton SD	COUNTY : Fulton	AUN : 111297504
-----------------------------------------	--------------------	--------------------

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	\$13512499
Ending Unassigned Fund Balance	\$979676
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 8-5-2019
--------------------------------------------------------------------------------------------------------------------	------------------

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 : Southern Fulton SD	County : Fulton	AUN Number : 111297504
-----------------------------------------------------	---------------------------	----------------------------------

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 8/5/2019
-----------------------------------------------------------------------------------------------------------------------------------------	-----------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$69,832.00 . Provide a justification.	Historically the District has budgeted for Workman's Compensation Insurance and Unemployment Compensation in this functional area. The related salary portion is budgeted in various functional areas.
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: \$75,884.00 Function 2800, Object 200: \$252,920.00	The District budgets for the retiree health insurance in the functional area of 2835. There are no associated salaries to report in this function
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$69,832.00	Historically the District has budgeted for Workman's Compensation Insurance and Unemployment Compensation in this functional area. The related salary portion is budgeted in various functional areas.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amount in budgetary reserve has been budgeted for unexpected and unbudgeted expenditures for the 2019-2020 school 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.	The unassigned fund balance may be used to balance the 2020-2021 fiscal year budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The funds have been committed for future health care increases, retirement benefits, debt service and capital improvements
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance has been designated to cover budget deficits

<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	8,151,730	
0840 Assigned Fund Balance	548,202	
0850 Unassigned Fund Balance	1,832,896	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,532,828</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,563,804	
7000 Revenue from State Sources	7,585,842	
8000 Revenue from Federal Sources	509,633	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,659,279</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,192,107</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,594,804
6113 Public Utility Realty Taxes	4,200
6114 Payments in Lieu of Current Taxes - State / Local	32,500
6120 Current Per Capita Taxes, Section 679	10,125
6140 Current Act 511 Taxes - Flat Rate Assessments	10,125
6150 Current Act 511 Taxes - Proportional Assessments	508,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	207,000
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	38,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	30,000
6910 Rentals	12,000
6990 Refunds and Other Miscellaneous Revenue	31,400
REVENUE FROM LOCAL SOURCES	\$4,563,804
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,679,850
7271 Special Education funds for School-Aged Pupils	494,327
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	599,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	166,381
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	289,361
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	483
7810 State Share of Social Security and Medicare Taxes	192,791
7820 State Share of Retirement Contributions	861,649
REVENUE FROM STATE SOURCES	\$7,585,842
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	101,250
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	189,114
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	29,269
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	190,000
REVENUE FROM FEDERAL SOURCES	\$509,633
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,659,279

AUN: 111297504 Southern Fulton SD

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

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Page - 1 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$3,594,804

Amount of Tax Relief for Homestead Exclusions \$295,405

Total Approx. Tax Revenue: \$3,890,209

Approx. Tax Levy for Tax Rate Calculation: \$4,089,104

Fulton

Total

2018-19 Data

a. Assessed Value	\$152,086,420	\$152,086,420
b. Real Estate Mills	26.3013	

I. 2019-20 Data

c. 2017 STEB Market Value	\$333,662,852	\$333,662,852
d. Assessed Value	\$151,938,950	\$151,938,950
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$4,000,071	\$4,000,071
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$4,000,071	\$4,000,071
(f Total * g)		
i. Base Mills Subject to Index	26.3013	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.75724%	94.75724%
k. Tax Levy Needed	\$4,089,104	\$4,089,104
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate	26.9128	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$4,089,103	\$4,089,103
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,793,698
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,594,804
(n * Est. Pct. Collection)		

AUN: 111297504 Southern Fulton SD

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

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Page - 2 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,594,804
Amount of Tax Relief for Homestead Exclusions	<u>\$295,405</u>
Total Approx. Tax Revenue:	\$3,890,209
Approx. Tax Levy for Tax Rate Calculation:	\$4,089,104

Fulton

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	27.1166	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$4,120,068	\$4,120,068
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$6,460.00	
V. Number of Homestead/Farmstead Properties	1703	1703
Median Assessed Value of Homestead Properties		\$54,695

AUN: 111297504 Southern Fulton SD

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

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Page - 3 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,594,804

Amount of Tax Relief for Homestead Exclusions

\$295,405

Total Approx. Tax Revenue:

\$3,890,209

Approx. Tax Levy for Tax Rate Calculation:

\$4,089,104

Fulton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$289,361

Lowering RE Tax Rate

\$0

\$289,361

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

\$6,044

\$6,044

Amount of Tax Relief from State/Local Sources**\$295,405**

CODE6111 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>
Fulton	151,938,950	26.9128	4,089,103			94.75724%	
Totals:	151,938,950		4,089,103	- 295,405 =	3,793,698 X	94.75724% =	3,594,804

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,125
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	10,125
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			10,125
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	450,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	58,500
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			508,500
Total Act 511, Current Taxes			518,625
Act 511 Tax Limit -->	333,662,852 X	12	4,003,954
	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>									
	Fulton	26.3013	26.9128	2.33%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes -- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes					3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.1%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,211,573
1200 Special Programs - Elementary / Secondary	1,512,468
1300 Vocational Education	667,765
1400 Other Instructional Programs - Elementary / Secondary	81,147
1800 Pre-Kindergarten	288,900
Total Instruction	\$7,761,853
2000 Support Services	
2100 Support Services - Students	119,151
2200 Support Services - Instructional Staff	240,692
2300 Support Services - Administration	1,296,019
2400 Support Services - Pupil Health	197,364
2500 Support Services - Business	225,950
2600 Operation and Maintenance of Plant Services	1,074,682
2700 Student Transportation Services	827,701
2800 Support Services - Central	495,693
2900 Other Support Services	69,832
Total Support Services	\$4,547,084
3000 Operation of Non-Instructional Services	
3200 Student Activities	341,380
Total Operation of Non-Instructional Services	\$341,380
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	482,945
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	279,237
Total Other Expenditures and Financing Uses	\$862,182
Total Estimated Expenditures and Other Financing Uses	\$13,512,499

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,752,167
200 Personnel Services - Employee Benefits	2,012,679
300 Purchased Professional and Technical Services	450
400 Purchased Property Services	1,500
500 Other Purchased Services	352,439
600 Supplies	55,002
700 Property	37,336
Total Regular Programs - Elementary / Secondary	\$5,211,573
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	641,303
200 Personnel Services - Employee Benefits	408,866
300 Purchased Professional and Technical Services	157,000
500 Other Purchased Services	286,600
600 Supplies	13,119
700 Property	5,580
Total Special Programs - Elementary / Secondary	\$1,512,468
1300 Vocational Education	
100 Personnel Services - Salaries	228,979
200 Personnel Services - Employee Benefits	167,750
400 Purchased Property Services	2,050
500 Other Purchased Services	253,311
600 Supplies	14,992
700 Property	683
Total Vocational Education	\$667,765
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,147
500 Other Purchased Services	70,500
Total Other Instructional Programs - Elementary / Secondary	\$81,147
1800 Pre-Kindergarten	
300 Purchased Professional and Technical Services	248,000
400 Purchased Property Services	15,400
500 Other Purchased Services	25,500
Total Pre-Kindergarten	\$288,900
Total Instruction	\$7,761,853
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	74,314
200 Personnel Services - Employee Benefits	39,715
500 Other Purchased Services	700
600 Supplies	4,422

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$119,151
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	137,832
200 Personnel Services - Employee Benefits	87,529
300 Purchased Professional and Technical Services	4,520
400 Purchased Property Services	500
500 Other Purchased Services	2,650
600 Supplies	7,661
Total Support Services - Instructional Staff	\$240,692
2300 Support Services - Administration	
100 Personnel Services - Salaries	574,494
200 Personnel Services - Employee Benefits	436,988
300 Purchased Professional and Technical Services	75,404
400 Purchased Property Services	37,150
500 Other Purchased Services	114,516
600 Supplies	42,692
700 Property	4,075
800 Other Objects	10,700
Total Support Services - Administration	\$1,296,019
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	99,662
200 Personnel Services - Employee Benefits	89,616
300 Purchased Professional and Technical Services	3,600
500 Other Purchased Services	800
600 Supplies	3,286
800 Other Objects	400
Total Support Services - Pupil Health	\$197,364
2500 Support Services - Business	
100 Personnel Services - Salaries	104,773
200 Personnel Services - Employee Benefits	70,901
300 Purchased Professional and Technical Services	32,050
500 Other Purchased Services	2,725
600 Supplies	5,001
700 Property	7,500
800 Other Objects	3,000
Total Support Services - Business	\$225,950
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	330,497
200 Personnel Services - Employee Benefits	319,773
300 Purchased Professional and Technical Services	6,140
400 Purchased Property Services	259,500
500 Other Purchased Services	16,272
600 Supplies	128,500
700 Property	11,500
800 Other Objects	2,500

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,074,682
2700 Student Transportation Services	
400 Purchased Property Services	1,000
500 Other Purchased Services	822,701
700 Property	4,000
Total Student Transportation Services	\$827,701
2800 Support Services - Central	
100 Personnel Services - Salaries	75,884
200 Personnel Services - Employee Benefits	252,920
300 Purchased Professional and Technical Services	4,250
400 Purchased Property Services	3,050
500 Other Purchased Services	16,000
600 Supplies	33,000
700 Property	110,589
Total Support Services - Central	\$495,693
2900 Other Support Services	
200 Personnel Services - Employee Benefits	69,832
Total Other Support Services	\$69,832
Total Support Services	\$4,547,084
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	144,413
200 Personnel Services - Employee Benefits	55,410
300 Purchased Professional and Technical Services	43,785
400 Purchased Property Services	4,675
500 Other Purchased Services	45,524
600 Supplies	25,212
700 Property	14,926
800 Other Objects	7,435
Total Student Activities	\$341,380
Total Operation of Non-Instructional Services	\$341,380
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	152,945
900 Other Uses of Funds	330,000
Total Debt Service / Other Expenditures and Financing Uses	\$482,945
5200 Interfund Transfers - Out	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 Budgetary Reserve	
800 Other Objects	279,237

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$279,237
Total Other Expenditures and Financing Uses	\$862,182
TOTAL EXPENDITURES	\$13,512,499

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	9,773,329	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	6,385	6,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,114,985	898,680
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	114,145	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,008,844	\$10,014,680

Long-Term Investments

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

\$11,008,844

\$10,014,680

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection****General Fund**

0510 Bonds Payable	6,722,880	6,239,935
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	101,200	70,230
0540 Accumulated Compensated Absences	212,360	212,360
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,010,394	5,010,394
0599 Other Noncurrent Liabilities		

Total General Fund**\$12,046,834****\$11,532,919****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**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**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**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

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 Indebtedness06/30/2019 Estimate06/30/2020 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	\$12,046,834	\$11,532,919

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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	\$12,046,834	\$11,532,919

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,151,730
0840 Assigned Fund Balance	548,202
0850 Unassigned Fund Balance	979,676
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,679,608
5900 Budgetary Reserve	279,237
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,958,845