FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Kerri Bowman — 6/12/19

President of the Board - Original Signature Required — **Date**

Terri Faust — 6/12/19

Secretary of the Board - Original Signature Required — **Date**

Ricki M. Boyle — 6-12-19

Chief School Administrator - Original Signature Required — **Date**

Bobbi Ely — (570)271-3268 Extn :1031

Contact Person — **Telephone** **Extension**

bely@danville.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 :	COUNTY :	AUN :
Danville Area SD	Montour	116471803

lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total udgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
ess Than or Equal to $11,999,999	12.0%
etween $12,000,000 and $12,999,999	11.5%
etween $13,000,000 and $13,999,999	11.0%
etween $14,000,000 and $14,999,999	10.5%
etween $15,000,000 and $15,999,999	10.0%
etween $16,000,000 and $16,999,999	9.5%
etween $17,000,000 and $17,999,999	9.0%
etween $18,000,000 and $18,999,999	8.5%
reater Than or Equal to $19,000,000	8.0%

id you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes [X]

No [ ]

yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	$42727196
Ending Unassigned Fund Balance	$2947200
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

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

Yes [X]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Ricki M Boyle	6-12-19

DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Danville Area SD	Montour	116471803

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
Kristin Brooks	5/8/19

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

Val Number	Description	Justification
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: $456,706.00 Function 2200, Object 200: $478,840.00	The aide and secretary retirement and health insurance costs are greater than the salaries of the aides and secretaries in this category.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: $31,159.00 Function 2700, Object 200: $34,546.00	The transportation coordinator's retirement and health insurance costs are greater than the salary in this category
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.	Operating Reserve
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 is for increases in retirement and health care costs along with capital improvements and curricular upgrades.

ITEM	AMOUNTS	
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	4,868,120	
0850 Unassigned Fund Balance	3,100,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$7,968,120**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	24,112,491	
7000 Revenue from State Sources	15,683,313	
8000 Revenue from Federal Sources	1,606,012	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$41,401,816**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$49,369,936**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,713,234
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	21,135
6114 Payments in Lieu of Current Taxes - State / Local	15,275
6150 Current Act 511 Taxes - Proportional Assessments	7,614,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	690,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	478,067
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	990,180
6940 Tuition from Patrons	54,000
6990 Refunds and Other Miscellaneous Revenue	106,000
REVENUE FROM LOCAL SOURCES	**$24,112,491**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,793,867
7160 Tuition for Orphans Subsidy	76,000
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	1,477,332
7292 Pre-K Counts	306,000
7311 Pupil Transportation Subsidy	1,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	78,540
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	322,255
7330 Health Services (Medical, Dental, Nurse, Act 25)	44,000
7340 State Property Tax Reduction Allocation	555,506
7360 Safe Schools	13,300
7810 State Share of Social Security and Medicare Taxes	673,855
7820 State Share of Retirement Contributions	2,972,658
REVENUE FROM STATE SOURCES	**$15,683,313**
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	964,012
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	445,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8517 NCLB, Title IV - 21St Century Schools	32,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	**$1,606,012**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**41,401,816**

Act 1 Index (current): 2.7%

Calculation Method: **Revenue** **Section 672.1 Method Choice: (a)(2)**

Number of Decimals For Tax Rate Calculation: **4**

Approx. Tax Revenue from RE Taxes: **$13,713,338**

Amount of Tax Relief for Homestead Exclusions **$556,429**

Total Approx. Tax Revenue: **$14,269,767**

Approx. Tax Levy for Tax Rate Calculation: **$14,971,507**

		Montour	Northumberland	Total
	2018-19 Data			
	a. Assessed Value	$889,390,416	$199,262,969	$1,088,653,385
	b. Real Estate Mills	13.2945	13.2945	13.2945
I.	**2019-20 Data**			
	c. 2017 STEB Market Value	$1,179,599,310	$265,189,655	$1,444,788,965
	d. Assessed Value	$895,816,124	$200,716,487	$1,096,532,611
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2018-19 Calculations			
	f. 2018-19 Tax Levy (a * b)	$11,824,001	$2,649,102	$14,473,103
	2019-20 Calculations			
	g. Percent of Total Market Value	81.64509%	18.35491%	100.00000%
II.	h. Rebalanced 2018-19 Tax Levy (f Total * g)			$14,473,103
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.2945	13.2945	13.2945
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$14,971,507
	l. 2019-20 Real Estate Tax Rate (k / d * 1000)	**13.6534**	**13.6534**	**13.6534**
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$12,230,936	$2,740,462	$14,971,398
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$14,414,969
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$13,713,234

Act 1 Index (current): 2.7%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$13,713,338**
Amount of Tax Relief for Homestead Exclusions	**$556,429**
Total Approx. Tax Revenue:	**$14,269,767**
Approx. Tax Levy for Tax Rate Calculation:	**$14,971,507**

Section 672.1 Method Choice: (a)(2)

		Montour	Northumberland	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	13.6535	13.6535	13.6535
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$12,231,025	$2,740,483	$14,971,508
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$8,336.00	$8,336.00	
	Number of Homestead/Farmstead Properties	3941	999	4940
	Median Assessed Value of Homestead Properties			$104,950

Act 1 Index (current): 2.7%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$13,713,338**
Amount of Tax Relief for Homestead Exclusions	**$556,429**
Total Approx. Tax Revenue:	**$14,269,767**
Approx. Tax Levy for Tax Rate Calculation:	**$14,971,507**

Section 672.1 Method Choice: (a)(2)

	Montour	**Northumberland**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$555,506	Lowering RE Tax Rate	$0	$555,506
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$923			$923
Amount of Tax Relief from State/Local Sources				**$556,429**

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
Montour	895,816,124	13.6534	12,230,936					95.13190%		
Northumberland	200,716,487	13.6534	2,740,462					95.13190%		
Totals:	**1,096,532,611**		**14,971,398**	-	556,429	=	14,414,969	X 95.13190%	=	13,713,234

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	$0.00	$0.00	0	0
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
	Total Current Act 511 Taxes– Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	7,264,600	7,264,600
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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			**7,614,600**	**7,614,600**
	Total Act 511, Current Taxes				**7,614,600**
		Act 511 Tax Limit -->	**1,444,788,965 X**	**12**	**17,337,468**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	Additional Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Montour	13.2945	13.6534	2.70%	Yes	2.7%				
	Northumberland	13.2945	13.6534	2.70%	Yes	2.7%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	2.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,499,436
1200 Special Programs - Elementary / Secondary	4,353,721
1300 Vocational Education	2,351,534
1400 Other Instructional Programs - Elementary / Secondary	1,410,253
1500 Nonpublic School Programs	7,055
Total Instruction	**$26,621,999**
2000 Support Services	
2100 Support Services - Students	1,506,858
2200 Support Services - Instructional Staff	1,070,610
2300 Support Services - Administration	2,348,738
2400 Support Services - Pupil Health	489,068
2500 Support Services - Business	607,559
2600 Operation and Maintenance of Plant Services	3,213,798
2700 Student Transportation Services	2,228,630
2800 Support Services - Central	878,706
Total Support Services	**$12,343,967**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,003,917
3300 Community Services	14,000
Total Operation of Non-Instructional Services	**$1,017,917**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,743,313
Total Other Expenditures and Financing Uses	**$2,743,313**
Total Estimated Expenditures and Other Financing Uses	**$42,727,196**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,770,661
200 Personnel Services - Employee Benefits	6,864,726
300 Purchased Professional and Technical Services	53,500
400 Purchased Property Services	79,310
500 Other Purchased Services	457,800
600 Supplies	905,450
700 Property	338,500
800 Other Objects	29,489
Total Regular Programs - Elementary / Secondary	**$18,499,436**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,346,713
200 Personnel Services - Employee Benefits	1,606,608
300 Purchased Professional and Technical Services	263,105
500 Other Purchased Services	124,000
600 Supplies	12,195
700 Property	800
800 Other Objects	300
Total Special Programs - Elementary / Secondary	**$4,353,721**
1300 Vocational Education	
100 Personnel Services - Salaries	351,046
200 Personnel Services - Employee Benefits	240,897
400 Purchased Property Services	3,300
500 Other Purchased Services	1,724,087
600 Supplies	27,409
700 Property	3,995
800 Other Objects	800
Total Vocational Education	**$2,351,534**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	683,179
200 Personnel Services - Employee Benefits	489,905
300 Purchased Professional and Technical Services	50,070
400 Purchased Property Services	4,961
500 Other Purchased Services	117,667
600 Supplies	53,947
700 Property	4,000
800 Other Objects	6,524
Total Other Instructional Programs - Elementary / Secondary	**$1,410,253**
1500 Nonpublic School Programs	
600 Supplies	7,055
Total Nonpublic School Programs	**$7,055**
Total Instruction	**$26,621,999**
2000 Support Services	

Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	817,078
200 Personnel Services - Employee Benefits	607,463
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	167
500 Other Purchased Services	5,225
600 Supplies	15,725
800 Other Objects	10,200
Total Support Services - Students	**$1,506,858**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	456,706
200 Personnel Services - Employee Benefits	478,840
400 Purchased Property Services	10,689
500 Other Purchased Services	81,500
600 Supplies	30,600
700 Property	10,000
800 Other Objects	2,275
Total Support Services - Instructional Staff	**$1,070,610**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,043,006
200 Personnel Services - Employee Benefits	790,225
300 Purchased Professional and Technical Services	179,080
400 Purchased Property Services	4,700
500 Other Purchased Services	154,063
600 Supplies	132,848
700 Property	17,500
800 Other Objects	27,316
Total Support Services - Administration	**$2,348,738**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	279,217
200 Personnel Services - Employee Benefits	196,051
400 Purchased Property Services	100
500 Other Purchased Services	600
600 Supplies	12,890
800 Other Objects	210
Total Support Services - Pupil Health	**$489,068**
2500 Support Services - Business	
100 Personnel Services - Salaries	302,008
200 Personnel Services - Employee Benefits	232,747
300 Purchased Professional and Technical Services	18,200
400 Purchased Property Services	6,804
500 Other Purchased Services	30,700
600 Supplies	9,000
800 Other Objects	8,100
Total Support Services - Business	**$607,559**

Description	Amount
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	971,610
200 Personnel Services - Employee Benefits	737,288
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	639,160
500 Other Purchased Services	3,500
600 Supplies	796,600
700 Property	57,750
800 Other Objects	6,390
Total Operation and Maintenance of Plant Services	**$3,213,798**
2700 Student Transportation Services	
100 Personnel Services - Salaries	31,159
200 Personnel Services - Employee Benefits	34,546
300 Purchased Professional and Technical Services	1,875
500 Other Purchased Services	2,121,300
600 Supplies	27,900
700 Property	11,850
Total Student Transportation Services	**$2,228,630**
2800 Support Services - Central	
100 Personnel Services - Salaries	327,716
200 Personnel Services - Employee Benefits	276,670
300 Purchased Professional and Technical Services	5,200
400 Purchased Property Services	10,000
500 Other Purchased Services	118,210
600 Supplies	100,410
700 Property	40,000
800 Other Objects	500
Total Support Services - Central	**$878,706**
Total Support Services	**$12,343,967**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	462,277
200 Personnel Services - Employee Benefits	124,767
300 Purchased Professional and Technical Services	57,700
400 Purchased Property Services	65,733
500 Other Purchased Services	164,900
600 Supplies	48,049
700 Property	41,950
800 Other Objects	38,541
Total Student Activities	**$1,003,917**
3300 Community Services	
800 Other Objects	14,000
Total Community Services	**$14,000**
Total Operation of Non-Instructional Services	**$1,017,917**

Description	Amount
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,073,313
900 Other Uses of Funds	1,670,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,743,313**
Total Other Expenditures and Financing Uses	**$2,743,313**
TOTAL EXPENDITURES	**$42,727,196**

Cash and Short-Term Investments	**06/30/2019 Estimate**	**06/30/2020 Projection**
General Fund	12,300,000	11,000,000
Public Purpose (Expendable) Trust Fund	110,000	96,000
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	10,000	10,000
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	**$12,420,000**	**$11,106,000**

Long-Term Investments	**06/30/2019 Estimate**	**06/30/2020 Projection**
General Fund	5,000,000	5,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	**06/30/2019 Estimate**	**06/30/2020 Projection**
Permanent Fund		
Total Long-Term Investments	**$5,000,000**	**$5,200,000**
TOTAL CASH AND INVESTMENTS	**$17,420,000**	**$16,306,000**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	40,120,000	38,450,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	189,681	7,179,913
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$40,309,681**	**$45,629,913**
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 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	**$40,309,681**	**$45,629,913**

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	**$40,309,681**	**$45,629,913**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	3,696,463
0850	Unassigned Fund Balance	2,946,277
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$6,642,740**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$6,642,740**