

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

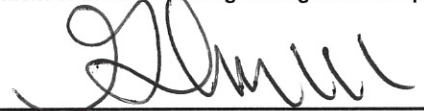
Date of Adoption of the General Fund Budget: 06/24/2019



 President of the Board - Original Signature Required

6/24/19

 Date



 Secretary of the Board - Original Signature Required

6/24/19

 Date



 Chief School Administrator - Original Signature Required

6/24/19

 Date

Changming Wang

 Contact Person

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 Telephone 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 : Schuylkill Valley SD	COUNTY : Berks	AUN : 114067503
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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

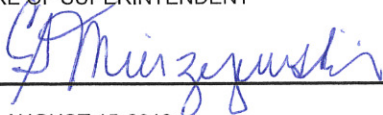
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$40493331
Ending Unassigned Fund Balance	\$2553311
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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 6/24/19
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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 : Schuylkill Valley SD	County : Berks	AUN Number : 114067503
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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 5/20/19
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate:	The district will no longer collect Act 511 and Per Capita Taxes beginning July 1, 2019 since the school board adopted a resolution to eliminate Act 511 and Per Capita Taxes on June 25, 2018.
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: \$286,418.00 Function 2200, Object 200: \$296,316.00	This is correct since PDE requests the tuition reimbursement be used in conjunction with Staff Development expenditure function 2271. \$93,000 tuition reimbursement budget is included in the object 200 benefits amount here.
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: \$39,998.00 Function 2700, Object 200: \$41,633.00	This is correct since this is the salary for only one employee and the family health benefits, social security, and retirement for the employee are higher than the salary.
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.	Estimated balance required to meet the one month's operating expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance approved by the school board for future insurance deductible in the amount of \$50,000.

<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	17,935
0820 Restricted Fund Balance	20,629
0830 Committed Fund Balance	256,172
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,986,023
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,242,195</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,074,072
7000 Revenue from State Sources	9,484,517
8000 Revenue from Federal Sources	295,858
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$39,854,447</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$43,096,642</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,481,146
6112 Interim Real Estate Taxes	143,500
6113 Public Utility Realty Taxes	27,300
6114 Payments in Lieu of Current Taxes - State / Local	448
6150 Current Act 511 Taxes - Proportional Assessments	2,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	616,800
6500 Earnings on Investments	270,000
6700 Revenues from LEA Activities	130,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	322,765
6910 Rentals	37,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	450,000
6990 Refunds and Other Miscellaneous Revenue	30,013
REVENUE FROM LOCAL SOURCES	\$30,074,072
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,184,836
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	1,022,431
7311 Pupil Transportation Subsidy	798,420
7312 Nonpublic and Charter School Pupil Transportation Subsidy	41,580
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	158,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	591,387
7810 State Share of Social Security and Medicare Taxes	646,893
7820 State Share of Retirement Contributions	2,944,970
REVENUE FROM STATE SOURCES	\$9,484,517
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	255,858
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
REVENUE FROM FEDERAL SOURCES	\$295,858
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,854,447

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,481,146
Amount of Tax Relief for Homestead Exclusions	<u>\$591,387</u>
Total Approx. Tax Revenue:	\$26,072,533
Approx. Tax Levy for Tax Rate Calculation:	\$26,072,533

	Berks	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$937,608,050	\$937,608,050
b. Real Estate Mills	27.0700	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,178,070,053	\$1,178,070,053
d. Assessed Value	\$937,186,650	\$937,186,650
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$25,381,050	\$25,381,050
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$25,381,050	\$25,381,050
(f Total * g)		
i. Base Mills Subject to Index	27.0700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	100.00000%	100.00000%
k. Tax Levy Needed	\$26,072,533	\$26,072,533
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	27.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,072,533	\$26,072,533
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,481,146
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,481,146
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,481,146	
Amount of Tax Relief for Homestead Exclusions	<u>\$591,387</u>	
Total Approx. Tax Revenue:	\$26,072,533	
Approx. Tax Levy for Tax Rate Calculation:	\$26,072,533	

Berks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.8279	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,079,936	\$26,079,936
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	\$5,621.85	
Number of Homestead/Farmstead Properties	3786	3786
Median Assessed Value of Homestead Properties		\$114,100

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,481,146
Amount of Tax Relief for Homestead Exclusions	<u>\$591,387</u>
Total Approx. Tax Revenue:	\$26,072,533
Approx. Tax Levy for Tax Rate Calculation:	\$26,072,533

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$591,387	Lowering RE Tax Rate		\$591,387
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions				
Amount of Tax Relief from State/Local Sources				\$591,387

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>
Berks	937,186,650	27.8200	26,072,533			100.00000%	
Totals:	937,186,650		26,072,533	591,387 =	25,481,146 X	100.00000% =	25,481,146

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
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 0 0

	<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%	2,100,000	2,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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 2,550,000 2,550,000

Total Act 511, Current Taxes 2,550,000

Act 511 Tax Limit -->	1,178,070,053 X	12	14,136,841
	Market Value	Mills	(511 Limit)

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> Berks	27.0700	27.8200	2.78%	Yes	2.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	2.8%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	2.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,814,276
1200 Special Programs - Elementary / Secondary	5,594,410
1300 Vocational Education	526,458
1400 Other Instructional Programs - Elementary / Secondary	590,708
1500 Nonpublic School Programs	10,000
Total Instruction	\$24,535,852
2000 Support Services	
2100 Support Services - Students	1,249,365
2200 Support Services - Instructional Staff	706,450
2300 Support Services - Administration	2,423,049
2400 Support Services - Pupil Health	396,797
2500 Support Services - Business	474,736
2600 Operation and Maintenance of Plant Services	2,522,026
2700 Student Transportation Services	2,168,696
2800 Support Services - Central	1,275,645
2900 Other Support Services	31,812
Total Support Services	\$11,248,576
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,302,522
3300 Community Services	30,288
Total Operation of Non-Instructional Services	\$1,332,810
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,176,093
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$3,376,093
Total Estimated Expenditures and Other Financing Uses	\$40,493,331

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,141,390
200 Personnel Services - Employee Benefits	6,306,715
300 Purchased Professional and Technical Services	32,770
400 Purchased Property Services	56,105
500 Other Purchased Services	830,190
600 Supplies	394,342
700 Property	38,514
800 Other Objects	14,250
Total Regular Programs - Elementary / Secondary	\$17,814,276
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,773,265
200 Personnel Services - Employee Benefits	1,775,565
300 Purchased Professional and Technical Services	258,829
400 Purchased Property Services	700
500 Other Purchased Services	716,551
600 Supplies	65,800
700 Property	3,500
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$5,594,410
1300 <u>Vocational Education</u>	
500 Other Purchased Services	526,458
Total Vocational Education	\$526,458
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,123
300 Purchased Professional and Technical Services	450,585
500 Other Purchased Services	133,000
Total Other Instructional Programs - Elementary / Secondary	\$590,708
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
Total Instruction	\$24,535,852
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	701,539
200 Personnel Services - Employee Benefits	453,426
300 Purchased Professional and Technical Services	86,750
500 Other Purchased Services	300
600 Supplies	6,975
800 Other Objects	375
Total Support Services - Students	\$1,249,365

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	286,418
200 Personnel Services - Employee Benefits	296,316
300 Purchased Professional and Technical Services	61,676
400 Purchased Property Services	2,100
500 Other Purchased Services	4,000
600 Supplies	52,940
700 Property	3,000
Total Support Services - Instructional Staff	\$706,450
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,192,732
200 Personnel Services - Employee Benefits	822,016
300 Purchased Professional and Technical Services	184,400
400 Purchased Property Services	1,450
500 Other Purchased Services	190,451
600 Supplies	5,950
800 Other Objects	26,050
Total Support Services - Administration	\$2,423,049
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	164,182
200 Personnel Services - Employee Benefits	124,285
300 Purchased Professional and Technical Services	102,550
400 Purchased Property Services	480
500 Other Purchased Services	100
600 Supplies	5,200
Total Support Services - Pupil Health	\$396,797
2500 Support Services - Business	
100 Personnel Services - Salaries	265,127
200 Personnel Services - Employee Benefits	155,759
300 Purchased Professional and Technical Services	34,900
400 Purchased Property Services	400
500 Other Purchased Services	9,550
600 Supplies	6,000
700 Property	2,000
800 Other Objects	1,000
Total Support Services - Business	\$474,736
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	824,956
200 Personnel Services - Employee Benefits	633,145
300 Purchased Professional and Technical Services	45,500
400 Purchased Property Services	338,500
500 Other Purchased Services	1,100
600 Supplies	665,000
700 Property	13,500
800 Other Objects	325

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,522,026
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	39,998
200 Personnel Services - Employee Benefits	41,633
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	2,082,265
600 Supplies	200
800 Other Objects	100
Total Student Transportation Services	\$2,168,696
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	383,265
200 Personnel Services - Employee Benefits	236,030
300 Purchased Professional and Technical Services	66,200
400 Purchased Property Services	20,000
500 Other Purchased Services	1,300
600 Supplies	166,700
700 Property	401,000
800 Other Objects	1,150
Total Support Services - Central	\$1,275,645
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,812
Total Other Support Services	\$31,812
Total Support Services	\$11,248,576
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	630,409
200 Personnel Services - Employee Benefits	300,622
300 Purchased Professional and Technical Services	135,800
400 Purchased Property Services	16,850
500 Other Purchased Services	106,191
600 Supplies	93,100
700 Property	11,500
800 Other Objects	8,050
Total Student Activities	\$1,302,522
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,388
300 Purchased Professional and Technical Services	1,000
600 Supplies	900
Total Community Services	\$30,288
Total Operation of Non-Instructional Services	\$1,332,810
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	601,093
900 Other Uses of Funds	2,575,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,176,093
5200 Interfund Transfers - Out	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$3,376,093
TOTAL EXPENDITURES	\$40,493,331

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	600,000	600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	80,000	84,000
Other Capital Projects Fund	30,000	30,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	240,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$825,000	\$984,000

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 **\$825,000** **\$984,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	16,060,000	13,485,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	620,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,860,000	1,900,000
0599 Other Noncurrent Liabilities	170,000	180,000
Total General Fund	\$18,710,000	\$16,215,000
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

1,000

1,200

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	52,000	53,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$53,000	\$54,200

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	\$18,763,000	\$16,269,200

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	\$18,763,000	\$16,269,200
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Account Description	Amounts
0810 Nonspendable Fund Balance	17,935
0820 Restricted Fund Balance	20,629
0830 Committed Fund Balance	50,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,553,311
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,603,311

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,641,875
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