

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2019



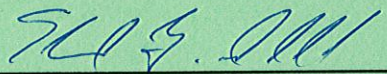
President of the Board - Original Signature Required

Date 6-26-19



Secretary of the Board - Original Signature Required

Date 6/26/19



Chief School Administrator - Original Signature Required

Date 6/26/19

JEFFREY V WESTOVER

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Glendale SD	COUNTY : Clearfield	AUN : 110173003
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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%	<input type="checkbox"/>
Between \$12,000,000 and \$12,999,999	11.5%	<input type="checkbox"/>
Between \$13,000,000 and \$13,999,999	11.0%	<input type="checkbox"/>
Between \$14,000,000 and \$14,999,999	10.5%	<input type="checkbox"/>
Between \$15,000,000 and \$15,999,999	10.0%	<input type="checkbox"/>
Between \$16,000,000 and \$16,999,999	9.5%	<input type="checkbox"/>
Between \$17,000,000 and \$17,999,999	9.0%	<input type="checkbox"/>
Between \$18,000,000 and \$18,999,999	8.5%	<input type="checkbox"/>
Greater Than or Equal to \$19,000,000	8.0%	<input type="checkbox"/>

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	\$13002000
Ending Unassigned Fund Balance	\$926437
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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

Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 10/27/2019
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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 : Glendale SD	County : Clearfield	AUN Number : 110173003
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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 05/21/2019
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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>
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: \$121,622.00 Function 2200, Object 200: \$136,050.00	The teachers' professional development/tuition is now included in the 2200 function account. Also the cost of retirement (34.29%) and healthcare is increasing each year.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used to help offset accounts that are overspent during the 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.	Unassigned Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,080,686
0850 Unassigned Fund Balance	1,033,468
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,114,154</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,347,096
7000 Revenue from State Sources	9,157,873
8000 Revenue from Federal Sources	390,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$12,894,969</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,009,123</u>

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Page - 1 of 1

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,616,246
6113 Public Utility Realty Taxes	2,850
6114 Payments in Lieu of Current Taxes - State / Local	19,500
6120 Current Per Capita Taxes, Section 679	9,250
6140 Current Act 511 Taxes - Flat Rate Assessments	10,750
6150 Current Act 511 Taxes - Proportional Assessments	420,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	202,500
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	18,500
6910 Rentals	750
6920 Contributions and Donations from Private Sources	750
6990 Refunds and Other Miscellaneous Revenue	26,000
REVENUE FROM LOCAL SOURCES	\$3,347,096
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,775,110
7160 Tuition for Orphans Subsidy	3,000
7240 Driver Education - Student	1,050
7271 Special Education funds for School-Aged Pupils	641,000
7311 Pupil Transportation Subsidy	620,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	311,713
7505 Ready to Learn Block Grant	175,000
7810 State Share of Social Security and Medicare Taxes	289,000
7820 State Share of Retirement Contributions	1,327,000
REVENUE FROM STATE SOURCES	\$9,157,873
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8519 NCLB, Title VI - Flexibility and Accountability	160,000
REVENUE FROM FEDERAL SOURCES	\$390,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,894,969

Act 1 Index (current): 3.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
2
\$2,616,434
\$311,713
\$2,928,147
\$3,327,831

Section 672.1 Method Choice: (a)(1)

Cambria Clearfield Total

2018-19 Data

a. Assessed Value \$24,130,930 \$14,397,166 \$38,528,096
b. Real Estate Mills 66.8300 112.4700

I. 2019-20 Data

c. 2017 STEB Market Value \$88,443,303 \$88,113,026 \$176,556,329
d. Assessed Value \$24,413,220 \$14,297,706 \$38,710,926
e. Assessed Value of New Constr/ Renov \$0 \$0 \$0

2018-19 Calculations

f. 2018-19 Tax Levy \$1,612,670 \$1,619,249 \$3,231,919
(a * b)

2019-20 Calculations

g. Percent of Total Market Value 50.09353% 49.90647% 100.00000%
II. h. Rebalanced 2018-19 Tax Levy \$1,618,982 \$1,612,937 \$3,231,919
(f Total * g)
i. Base Mills Subject to Index 67.0915 112.4700
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 85.90000% 87.60000% 86.74841%
k. Tax Levy Needed \$1,667,028 \$1,660,803 \$3,327,831
(Approx. Tax Levy * g)

I. 2019-20 Real Estate Tax Rate 68.2800 116.1500
(k / d * 1000)

III. m. Tax Levy Generated by Mills \$1,666,935 \$1,660,679 \$3,327,614
(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$3,015,901
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$2,616,246
(n * Est. Pct. Collection)

Act 1 Index (current): 3.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue	Section 672.1 Method Choice: (a)(1)		
	2		
\$2,616,434			
<u>\$311,713</u>			
\$2,928,147			
\$3,327,831			
	Cambria	Clearfield	Total

Index Maximums

	p. Maximum Mills Based On Index (i * (1 + Index))	69.4397	116.4064	
	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)	\$1,695,247	\$1,664,344	\$3,359,591
IV.	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

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$2,932.00	\$1,724.00	
V.	Number of Homestead/Farmstead Properties	695	862	1557
	Median Assessed Value of Homestead Properties			\$13,790

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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): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,616,434

Amount of Tax Relief for Homestead Exclusions

\$311,713

Total Approx. Tax Revenue:

\$2,928,147

Approx. Tax Levy for Tax Rate Calculation:

\$3,327,831

Cambria

Clearfield

Total

	Cambria	Clearfield		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$311,713	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$311,713

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>
Cambria	24,413,220	68.2800	1,666,935			85.90000%	
Clearfield	14,297,706	116.1500	1,660,679			87.60000%	
Totals:	38,710,926		3,327,614	311,713	= 3,015,901	X 86.74841%	= 2,616,246

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		9,250	9,250
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	9,250	9,250
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	1,500	1,500
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			10,750	10,750
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	395,000	395,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	25,000	25,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	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			420,000	420,000
Total Act 511, Current Taxes				430,750
Act 511 Tax Limit -->		176,556,329	X 12	2,118,676
		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>									
	Cambria	67.0915	68.2800	1.78%	Yes	3.5%				
	Clearfield	112.4700	116.1500	3.28%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%				

LEA : 110173003 Glendale SD

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Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,402,438
1200 Special Programs - Elementary / Secondary	1,850,871
1300 Vocational Education	200,000
1400 Other Instructional Programs - Elementary / Secondary	229,019
Total Instruction	\$7,682,328
2000 Support Services	
2100 Support Services - Students	336,891
2200 Support Services - Instructional Staff	291,797
2300 Support Services - Administration	1,122,728
2400 Support Services - Pupil Health	86,669
2500 Support Services - Business	359,968
2600 Operation and Maintenance of Plant Services	1,426,833
2700 Student Transportation Services	791,300
2800 Support Services - Central	187,954
Total Support Services	\$4,604,140
3000 Operation of Non-Instructional Services	
3200 Student Activities	400,862
Total Operation of Non-Instructional Services	\$400,862
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	214,670
5200 Interfund Transfers - Out	90,000
5900 Budgetary Reserve	10,000
Total Other Expenditures and Financing Uses	\$314,670
Total Estimated Expenditures and Other Financing Uses	\$13,002,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,722,986
200 Personnel Services - Employee Benefits	1,987,850
300 Purchased Professional and Technical Services	82,102
400 Purchased Property Services	38,150
500 Other Purchased Services	261,500
600 Supplies	262,000
700 Property	47,550
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$5,402,438
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	839,565
200 Personnel Services - Employee Benefits	770,706
300 Purchased Professional and Technical Services	80,500
400 Purchased Property Services	2,100
500 Other Purchased Services	141,000
600 Supplies	15,000
700 Property	2,000
Total Special Programs - Elementary / Secondary	\$1,850,871
1300 <u>Vocational Education</u>	
500 Other Purchased Services	200,000
Total Vocational Education	\$200,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	139,610
200 Personnel Services - Employee Benefits	81,159
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	5,500
600 Supplies	650
700 Property	1,800
Total Other Instructional Programs - Elementary / Secondary	\$229,019
Total Instruction	\$7,682,328
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	214,789
200 Personnel Services - Employee Benefits	110,027
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,275
600 Supplies	5,750
700 Property	3,250
800 Other Objects	300
Total Support Services - Students	\$336,891
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	121,622

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	136,050
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	2,500
500 Other Purchased Services	14,525
600 Supplies	10,350
700 Property	2,500
800 Other Objects	250
Total Support Services - Instructional Staff	\$291,797
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	575,696
200 Personnel Services - Employee Benefits	400,407
300 Purchased Professional and Technical Services	80,500
400 Purchased Property Services	3,250
500 Other Purchased Services	21,650
600 Supplies	31,000
700 Property	3,100
800 Other Objects	7,125
Total Support Services - Administration	\$1,122,728
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	41,756
200 Personnel Services - Employee Benefits	36,413
300 Purchased Professional and Technical Services	2,250
400 Purchased Property Services	500
500 Other Purchased Services	250
600 Supplies	5,000
700 Property	500
Total Support Services - Pupil Health	\$86,669
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	157,597
200 Personnel Services - Employee Benefits	122,564
300 Purchased Professional and Technical Services	61,500
400 Purchased Property Services	500
500 Other Purchased Services	9,207
600 Supplies	4,750
700 Property	1,000
800 Other Objects	2,850
Total Support Services - Business	\$359,968
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	465,645
200 Personnel Services - Employee Benefits	430,568
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	28,500
500 Other Purchased Services	114,870
600 Supplies	319,550
700 Property	31,000
800 Other Objects	700

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,426,833
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	787,500
600 Supplies	1,800
700 Property	1,000
Total Student Transportation Services	\$791,300
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	95,136
200 Personnel Services - Employee Benefits	84,668
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	500
500 Other Purchased Services	2,150
600 Supplies	3,000
700 Property	1,250
800 Other Objects	250
Total Support Services - Central	\$187,954
Total Support Services	\$4,604,140
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	167,160
200 Personnel Services - Employee Benefits	79,727
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	3,000
500 Other Purchased Services	62,100
600 Supplies	48,125
700 Property	4,000
800 Other Objects	750
Total Student Activities	\$400,862
Total Operation of Non-Instructional Services	\$400,862
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,335
900 Other Uses of Funds	210,335
Total Debt Service / Other Expenditures and Financing Uses	\$214,670
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	90,000
Total Interfund Transfers - Out	\$90,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$10,000
Total Other Expenditures and Financing Uses	\$314,670
TOTAL EXPENDITURES	\$13,002,000

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,415,496	2,323,801
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	37,756	35,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	14,106	14,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,467,358	\$2,373,301

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

\$2,467,358

\$2,373,301

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	1,893,000	1,682,667
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	176,270	180,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,069,270	\$1,862,667
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 Indebtedness06/30/2019 Estimate06/30/2020 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	\$2,069,270	\$1,862,667

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<u>Short-Term Payables</u>		
General Fund	1,351,023	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
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	\$1,351,023	\$1,000,000
TOTAL INDEBTEDNESS	\$3,420,293	\$2,862,667

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,080,686
0850 Unassigned Fund Balance	926,437
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,007,123
5900 Budgetary Reserve	10,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,017,123