


# FINAL GENERAL FUND BUDGET

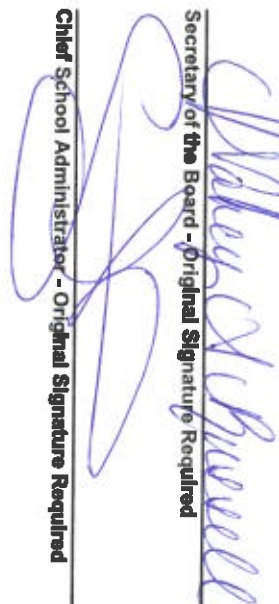
Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2019

President of the Board - Original Signature Required  


Date June 11, 2019

Secretary of the Board - Original Signature Required  


Date June 11, 2019

Chief School Administrator - Original Signature Required

Laura Perry

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Contact Person

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)

<b>SCHOOL DISTRICT :</b> Athens Area SD	<b>COUNTY :</b> Bradford	<b>AUN :</b> 117080503
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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:

<b>Total Budgeted Expenditures</b>	<b>Fund Balance % Limit (less than or equal to)</b>
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	\$40370610
Ending Unassigned Fund Balance	\$2062951
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.1%

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

Yes

No

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

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> June 11, 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)

<b>School District Name :</b> Athens Area SD	<b>County :</b> Bradford	<b>AUN Number :</b> 117090503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> <i>June 11, 2019</i>
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$928,017.00 C x 2%: \$18,560.34</p>	<p>This represents 74 parcels which has unused exclusion amounts and is to be re-allocated to other HS properties.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$617,259.00 Function 2200, Object 200: \$669,206.00</p>	<p>The district records budget expenditures for Tuition Reimbursement to 10-2272-240 per the PDE Chart of Accounts. The budgeted amount totals \$ 130,000; when this is subtracted from Function 2200, Object 200, the benefits are less than the salaries.</p>
8080	<p>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.</p>	<p>This amount represents Ending Fund Balance.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>This amount represents Assigned Fund Balance.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	171,446
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,909,939
0850 Unassigned Fund Balance	2,935,437
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,845,376</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	17,467,573
7000 Revenue from State Sources	21,084,700
8000 Revenue from Federal Sources	945,851
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$39,498,124</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,343,500</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	12,176,758
6112 Interim Real Estate Taxes	41,813
6113 Public Utility Realty Taxes	16,189
6114 Payments in Lieu of Current Taxes - State / Local	13,677
6150 Current Act 511 Taxes - Proportional Assessments	3,166,951
6400 Delinquencies on Taxes Levied / Assessed by the LEA	952,687
6500 Earnings on Investments	95,119
6700 Revenues from LEA Activities	41,578
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,599
6910 Rentals	58,855
6920 Contributions and Donations from Private Sources	7,300
6940 Tuition from Patrons	265,636
6990 Refunds and Other Miscellaneous Revenue	65,411

**REVENUE FROM LOCAL SOURCES \$17,467,573**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	12,241,200
7160 Tuition for Orphans Subsidy	26,437
7220 Vocational Education	48,236
7250 Migratory Children	100
7271 Special Education funds for School-Aged Pupils	1,704,877
7311 Pupil Transportation Subsidy	1,319,874
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,095
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	743,689
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,448
7340 State Property Tax Reduction Allocation	928,017
7810 State Share of Social Security and Medicare Taxes	733,499
7820 State Share of Retirement Contributions	3,283,228

**REVENUE FROM STATE SOURCES \$21,084,700**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	603,549
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	91,867
8517 NCLB, Title IV - 21st Century Schools	46,005

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	204,430
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$945,851</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>39,498,124</b>
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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,176,758
Amount of Tax Relief for Homestead Exclusions	<u>\$928,017</u>
Total Approx. Tax Revenue:	\$13,104,775
Approx. Tax Levy for Tax Rate Calculation:	\$14,163,624

Bradford

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$281,091,185	\$281,091,185
b. Real Estate Mills	50.3000	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$754,995,631	\$754,995,631
d. Assessed Value	\$281,582,990	\$281,582,990
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$14,138,887	\$14,138,887
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$14,138,887	\$14,138,887
(f Total * g)		
i. Base Mills Subject to Index	50.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$14,163,624	\$14,163,624
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>50.3000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,163,624	\$14,163,624
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,235,607
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,176,758
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,176,758</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$928,017</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$13,104,775</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,163,624</b>	
	<b>Bradford</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	51.9599	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,631,024	\$14,631,024
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$5,068.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$24,800

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,176,758</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$928,017</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,104,775</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,163,624</b>
	<b>Bradford</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$928,017	Lowering RE Tax Rate	\$0	\$928,017
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$928,017</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bradford	281,582,990	50.3000	14,163,624			92.00000%	
<b>Totals:</b>	<b>281,582,990</b>		<b>14,163,624</b>	928,017 =	13,235,607 X	92.00000% =	12,176,758

	<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	1.560%	0.000%	188,773,397	2,944,865
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	22,208,600	222,086
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 210,981,997 3,166,951**

**Total Act 511, Current Taxes 3,166,951**

<b>Act 511 Tax Limit --&gt;</b>	<b>754,995,631 X</b>	<b>12</b>	<b>9,059,948</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Bradford	50.3000	50.3000	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.560%	1.560%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,810,904
1200 Special Programs - Elementary / Secondary	5,914,029
1300 Vocational Education	1,718,386
1400 Other Instructional Programs - Elementary / Secondary	120,152
<b>Total Instruction</b>	<b>\$23,563,471</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,525,157
2200 Support Services - Instructional Staff	1,639,330
2300 Support Services - Administration	2,120,044
2400 Support Services - Pupil Health	522,466
2500 Support Services - Business	573,326
2600 Operation and Maintenance of Plant Services	2,722,127
2700 Student Transportation Services	1,934,594
2800 Support Services - Central	510,526
<b>Total Support Services</b>	<b>\$11,547,570</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	715,353
3300 Community Services	24,116
<b>Total Operation of Non-Instructional Services</b>	<b>\$739,469</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	44,824
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$44,824</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	4,475,276
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,475,276</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$40,370,610</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,600,354
200 Personnel Services - Employee Benefits	5,878,336
300 Purchased Professional and Technical Services	253,663
400 Purchased Property Services	36,100
500 Other Purchased Services	517,916
600 Supplies	375,835
700 Property	138,150
800 Other Objects	10,550
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,810,904</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,230,004
200 Personnel Services - Employee Benefits	1,814,703
300 Purchased Professional and Technical Services	1,367,116
500 Other Purchased Services	427,594
600 Supplies	64,612
800 Other Objects	10,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,914,029</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	638,004
200 Personnel Services - Employee Benefits	417,250
300 Purchased Professional and Technical Services	11,266
400 Purchased Property Services	250
500 Other Purchased Services	620,423
600 Supplies	25,843
700 Property	1,950
800 Other Objects	3,400
<b>Total Vocational Education</b>	<b>\$1,718,386</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	56,186
200 Personnel Services - Employee Benefits	23,844
400 Purchased Property Services	1,500
500 Other Purchased Services	32,218
600 Supplies	6,367
800 Other Objects	37
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$120,152</b>
<b>Total Instruction</b>	<b>\$23,563,471</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	885,485
200 Personnel Services - Employee Benefits	521,672
300 Purchased Professional and Technical Services	86,507
500 Other Purchased Services	8,636

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	15,250
800 Other Objects	7,607
<b>Total Support Services - Students</b>	<b>\$1,525,157</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	617,259
200 Personnel Services - Employee Benefits	669,206
300 Purchased Professional and Technical Services	77,478
500 Other Purchased Services	43,477
600 Supplies	176,880
700 Property	54,430
800 Other Objects	600
<b>Total Support Services - Instructional Staff</b>	<b>\$1,639,330</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	990,552
200 Personnel Services - Employee Benefits	818,480
300 Purchased Professional and Technical Services	176,091
500 Other Purchased Services	41,476
600 Supplies	59,662
700 Property	1,000
800 Other Objects	32,783
<b>Total Support Services - Administration</b>	<b>\$2,120,044</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	265,359
200 Personnel Services - Employee Benefits	204,290
300 Purchased Professional and Technical Services	40,792
400 Purchased Property Services	750
500 Other Purchased Services	1,775
600 Supplies	9,500
<b>Total Support Services - Pupil Health</b>	<b>\$522,466</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	229,368
200 Personnel Services - Employee Benefits	182,225
300 Purchased Professional and Technical Services	13,702
500 Other Purchased Services	109,775
600 Supplies	21,176
800 Other Objects	17,080
<b>Total Support Services - Business</b>	<b>\$573,326</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	844,560
200 Personnel Services - Employee Benefits	843,483
300 Purchased Professional and Technical Services	209,720
400 Purchased Property Services	226,150
500 Other Purchased Services	13,050
600 Supplies	510,484
700 Property	73,880

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<u>Description</u>	<u>Amount</u>
800 Other Objects	800
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,722,127</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	37,850
200 Personnel Services - Employee Benefits	17,133
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	1,865,911
600 Supplies	11,200
<b>Total Student Transportation Services</b>	<b>\$1,934,594</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	182,854
200 Personnel Services - Employee Benefits	122,412
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	125,250
600 Supplies	21,235
700 Property	36,775
<b>Total Support Services - Central</b>	<b>\$510,526</b>
<b>Total Support Services</b>	<b>\$11,547,570</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	254,256
200 Personnel Services - Employee Benefits	130,984
300 Purchased Professional and Technical Services	75,788
400 Purchased Property Services	13,500
500 Other Purchased Services	130,500
600 Supplies	48,500
700 Property	44,325
800 Other Objects	17,500
<b>Total Student Activities</b>	<b>\$715,353</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	22,227
200 Personnel Services - Employee Benefits	1,889
<b>Total Community Services</b>	<b>\$24,116</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$739,469</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	14,824
600 Supplies	20,000
700 Property	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$44,824</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$44,824</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	



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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	4,475,276
<b>Total Interfund Transfers - Out</b>	<b>\$4,475,276</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,475,276</b>
<b>TOTAL EXPENDITURES</b>	<b>\$40,370,610</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	7,500,000	6,879,622
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	366,892	366,892
Other Capital Projects Fund	340,384	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,860	
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$8,209,136</b>	<b>\$7,246,514</b>
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**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,209,136</b>	<b>\$7,246,514</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable		36,390,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		1,352,119
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		11,343,329
0599 Other Noncurrent Liabilities		

**Total General Fund \$49,085,448**

**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

## 2019-2020 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		<b>\$49,085,448</b>



**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	4,192,059	
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		
<b>Total Short-Term Payables</b>	<b>\$4,192,059</b>	
<b>TOTAL INDEBTEDNESS</b>	<b>\$4,192,059</b>	<b>\$49,085,448</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	171,446
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,909,939
0850 Unassigned Fund Balance	2,062,951
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,972,890</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,144,336</b>
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