

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Melinda Kenepp

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Extn :2517

Contact Person

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 : Mifflin County SD	COUNTY : Mifflin	AUN : 111444602
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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	\$82220495
Ending Unassigned Fund Balance	\$4923257
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.0%

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
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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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 5/23/19
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district typically carries encumbrances forward from year-to-year
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 district is maintaining an assigned fund balance t guard against increased PSERS and Charter School expenses

<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	55,440
0820 Restricted Fund Balance	
0830 Committed Fund Balance	110,544
0840 Assigned Fund Balance	3,096,852
0850 Unassigned Fund Balance	5,346,066
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,553,462</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	34,572,817
7000 Revenue from State Sources	40,610,691
8000 Revenue from Federal Sources	2,902,283
9000 Other Financing Sources	1,540,993
Total Estimated Revenues And Other Financing Sources	<u>\$79,626,784</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$88,180,246</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	24,296,035
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	32,819
6114 Payments in Lieu of Current Taxes - State / Local	298,739
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	125,000
6150 Current Act 511 Taxes - Proportional Assessments	6,660,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,960,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,037
6910 Rentals	5,000
6960 Services Provided Other Local Governmental Units / LEAs	25,000
6990 Refunds and Other Miscellaneous Revenue	25,187

REVENUE FROM LOCAL SOURCES**\$34,572,817****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	21,535,228
7160 Tuition for Orphans Subsidy	188,000
7271 Special Education funds for School-Aged Pupils	3,524,178
7311 Pupil Transportation Subsidy	3,377,330
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,137,030
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	1,920,849
7360 Safe Schools	289,720
7505 Ready to Learn Block Grant	968,914
7810 State Share of Social Security and Medicare Taxes	1,227,711
7820 State Share of Retirement Contributions	6,346,731

REVENUE FROM STATE SOURCES**\$40,610,691****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,234,619
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	298,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,770
8517 NCLB, Title IV - 21st Century Schools	165,578
8519 NCLB, Title VI - Flexibility and Accountability	96,946

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	95,370
REVENUE FROM FEDERAL SOURCES	\$2,902,283
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	1,540,993
OTHER FINANCING SOURCES	\$1,540,993
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,626,784

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,296,035
Amount of Tax Relief for Homestead Exclusions	<u>\$1,920,849</u>
Total Approx. Tax Revenue:	\$26,216,884
Approx. Tax Levy for Tax Rate Calculation:	\$28,979,580

Mifflin

Total

2018-19 Data		
a. Assessed Value	\$829,966,095	\$829,966,095
b. Real Estate Mills	33.4511	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,811,071,055	\$1,811,071,055
d. Assessed Value	\$839,464,720	\$839,464,720
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$27,763,279	\$27,763,279
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$27,763,279	\$27,763,279
(f Total * g)		
i. Base Mills Subject to Index	33.4511	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.79000%	89.79000%
k. Tax Levy Needed	\$28,979,580	\$28,979,580
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	34.5215	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,979,581	\$28,979,581
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,058,732
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,296,035
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,296,035
Amount of Tax Relief for Homestead Exclusions	<u>\$1,920,849</u>
Total Approx. Tax Revenue:	\$26,216,884
Approx. Tax Levy for Tax Rate Calculation:	\$28,979,580

	Mifflin	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.5215	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,979,581	\$28,979,581
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	\$5,181.00	
Number of Homestead/Farmstead Properties	10792	10792
Median Assessed Value of Homestead Properties		\$38,350

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,296,035
Amount of Tax Relief for Homestead Exclusions	<u>\$1,920,849</u>
Total Approx. Tax Revenue:	\$26,216,884
Approx. Tax Levy for Tax Rate Calculation:	\$28,979,580

Mifflin

Total



State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,920,849	Lowering RE Tax Rate	\$0	\$1,920,849
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,920,849

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>
Mifflin	839,464,720	34.5215	28,979,581			89.79000%	
Totals:	839,464,720		28,979,581	1,920,849 =	27,058,732 X	89.79000% =	24,296,035

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			100,000
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	100,000	100,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000	25,000
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			125,000	125,000
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	0.850%	0.000%	6,300,000	6,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	360,000	360,000
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			6,660,000	6,660,000
Total Act 511, Current Taxes				6,785,000
Act 511 Tax Limit -->		1,811,071,055 X	12	21,732,853
		Market Value	Mills	(511 Limit)

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> Mifflin	33.4511	34.5215	3.20%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,066,982
1200 Special Programs - Elementary / Secondary	11,968,316
1300 Vocational Education	3,637,049
1400 Other Instructional Programs - Elementary / Secondary	1,251,542
1500 Nonpublic School Programs	92,386
Total Instruction	\$47,016,275
2000 Support Services	
2100 Support Services - Students	2,164,987
2200 Support Services - Instructional Staff	1,794,715
2300 Support Services - Administration	4,634,949
2400 Support Services - Pupil Health	702,679
2500 Support Services - Business	899,044
2600 Operation and Maintenance of Plant Services	6,426,586
2700 Student Transportation Services	4,970,791
2800 Support Services - Central	2,135,000
Total Support Services	\$23,728,751
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,252,965
3300 Community Services	21,964
Total Operation of Non-Instructional Services	\$1,274,929
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,200,540
Total Other Expenditures and Financing Uses	\$10,200,540
Total Estimated Expenditures and Other Financing Uses	\$82,220,495

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,670,125
200 Personnel Services - Employee Benefits	11,322,887
300 Purchased Professional and Technical Services	730,105
400 Purchased Property Services	298,126
500 Other Purchased Services	1,926,631
600 Supplies	1,119,108
Total Regular Programs - Elementary / Secondary	\$30,066,982
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,458,767
200 Personnel Services - Employee Benefits	4,228,359
300 Purchased Professional and Technical Services	420,670
400 Purchased Property Services	16,000
500 Other Purchased Services	1,713,640
600 Supplies	129,580
800 Other Objects	1,300
Total Special Programs - Elementary / Secondary	\$11,968,316
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	898,365
200 Personnel Services - Employee Benefits	690,939
300 Purchased Professional and Technical Services	55,550
400 Purchased Property Services	2,850
500 Other Purchased Services	1,906,545
600 Supplies	82,800
Total Vocational Education	\$3,637,049
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	399,993
200 Personnel Services - Employee Benefits	284,079
300 Purchased Professional and Technical Services	22,670
400 Purchased Property Services	41,300
500 Other Purchased Services	147,000
600 Supplies	355,500
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$1,251,542
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	51,530
200 Personnel Services - Employee Benefits	38,856
500 Other Purchased Services	1,500
600 Supplies	500
Total Nonpublic School Programs	\$92,386
Total Instruction	\$47,016,275
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,179,647
200 Personnel Services - Employee Benefits	789,709
300 Purchased Professional and Technical Services	175,440
500 Other Purchased Services	3,000
600 Supplies	17,191
Total Support Services - Students	\$2,164,987
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	770,338
200 Personnel Services - Employee Benefits	745,152
300 Purchased Professional and Technical Services	110,880
500 Other Purchased Services	49,995
600 Supplies	116,850
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$1,794,715
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,365,345
200 Personnel Services - Employee Benefits	1,700,304
300 Purchased Professional and Technical Services	365,410
500 Other Purchased Services	60,690
600 Supplies	69,700
800 Other Objects	73,500
Total Support Services - Administration	\$4,634,949
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	409,596
200 Personnel Services - Employee Benefits	244,892
300 Purchased Professional and Technical Services	40,761
500 Other Purchased Services	530
600 Supplies	6,900
Total Support Services - Pupil Health	\$702,679
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	443,971
200 Personnel Services - Employee Benefits	326,993
300 Purchased Professional and Technical Services	99,880
500 Other Purchased Services	15,500
600 Supplies	10,600
800 Other Objects	2,100
Total Support Services - Business	\$899,044
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,052,927
200 Personnel Services - Employee Benefits	1,632,565
300 Purchased Professional and Technical Services	169,500
400 Purchased Property Services	1,525,906
500 Other Purchased Services	281,416
600 Supplies	589,000
700 Property	172,772

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$6,426,586
2700 Student Transportation Services	
100 Personnel Services - Salaries	126,567
200 Personnel Services - Employee Benefits	64,318
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	500
500 Other Purchased Services	4,763,906
600 Supplies	8,500
Total Student Transportation Services	\$4,970,791
2800 Support Services - Central	
100 Personnel Services - Salaries	644,626
200 Personnel Services - Employee Benefits	467,904
300 Purchased Professional and Technical Services	134,000
400 Purchased Property Services	4,000
500 Other Purchased Services	13,400
600 Supplies	739,030
700 Property	130,040
800 Other Objects	2,000
Total Support Services - Central	\$2,135,000
Total Support Services	\$23,728,751
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	497,989
200 Personnel Services - Employee Benefits	232,476
300 Purchased Professional and Technical Services	147,000
500 Other Purchased Services	199,500
600 Supplies	150,000
800 Other Objects	26,000
Total Student Activities	\$1,252,965
3300 Community Services	
100 Personnel Services - Salaries	5,555
200 Personnel Services - Employee Benefits	1,409
600 Supplies	15,000
Total Community Services	\$21,964
Total Operation of Non-Instructional Services	\$1,274,929
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,005,465
900 Other Uses of Funds	6,195,075
Total Debt Service / Other Expenditures and Financing Uses	\$10,200,540
Total Other Expenditures and Financing Uses	\$10,200,540
TOTAL EXPENDITURES	\$82,220,495

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	15,000,000	12,000,000
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	16,035,000	7,300,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	201,350	201,350
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$31,636,350	\$19,901,350
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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

TOTAL CASH AND INVESTMENTS

\$31,636,350

\$19,901,350

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	89,445,000	85,030,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,208,804	
0540 Accumulated Compensated Absences	2,000,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,250,000	10,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$102,903,804	\$97,030,000
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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

\$102,903,804

\$97,030,000

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

\$102,903,804

\$97,030,000

Account Description	Amounts
0810 Nonspendable Fund Balance	55,440
0820 Restricted Fund Balance	
0830 Committed Fund Balance	110,544
0840 Assigned Fund Balance	925,950
0850 Unassigned Fund Balance	4,923,257
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,959,751

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,015,191
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