

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

Final
6/12/19

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2019

Julie Preston

President of the Board - Original Signature Required

Date 6/12/19

Alyson Yenick

Secretary of the Board - Original Signature Required

Date 6/12/19

Marian L. Barnes

Chief School Administrator - Original Signature Required

Date 6-13-19

Kathy S VanSchaick

Contact Person

(814)258-5644

Extn :1020

Telephone

Extension

kathy.vanschaick@ntiogasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Toga SD	COUNTY : Toga	AUN : 117596003
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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 X
No

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

Total Budgeted Expenditures	\$37014761
Ending Unassigned Fund Balance	\$60521
Ending Unassigned Fund Balance as a percentage (% of Total Budgeted Expenditures)	0.2%

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

Yes X
No

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

SIGNATURE OF SUPERINTENDENT <i>William R. Burns</i>	DATE <i>6/12/2019</i>
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

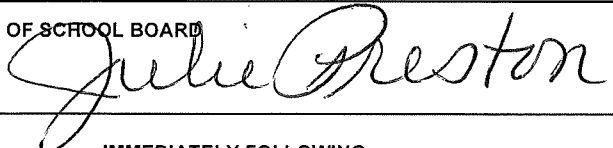
24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Tioga SD	County : Tioga	AUN Number : 117596003
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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 6/12/19
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$2,266.00 Function 2800, Object 200: \$15,264.00	Tuition for Administration and Certified Support Professionals are included in object code 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
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.	Working Capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Retirement Reserve-\$1,972,063; Technology Reserve-\$567,820; Special Education Reserve-\$650,000; Capital Projects Reserve-\$825,000; GASB 54/75 - \$600,000; Insurance-\$840,000; Board Initiatives-\$150,000

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,804,883
0850 Unassigned Fund Balance	1,891,233
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,696,116</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,418,148
7000 Revenue from State Sources	21,001,423
8000 Revenue from Federal Sources	962,021
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,381,592</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,077,708</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,299,897
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	10,900
6114 Payments in Lieu of Current Taxes - State / Local	36,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,876
6150 Current Act 511 Taxes - Proportional Assessments	2,360,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	105,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	406,000
6910 Rentals	2,700
6940 Tuition from Patrons	6,275
6990 Refunds and Other Miscellaneous Revenue	131,000
REVENUE FROM LOCAL SOURCES	\$12,418,148
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,303,100
7160 Tuition for Orphans Subsidy	12,000
7220 Vocational Education	71,209
7240 Driver Education - Student	3,900
7271 Special Education funds for School-Aged Pupils	1,741,938
7311 Pupil Transportation Subsidy	1,482,275
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,100
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	476,826
7810 State Share of Social Security and Medicare Taxes	730,556
7820 State Share of Retirement Contributions	3,118,519
REVENUE FROM STATE SOURCES	\$21,001,423
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	545,135
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,683
8517 NCLB, Title IV - 21st Century Schools	149,142
8521 Vocational Education - Operating Expenditures	50,082
8830 Medical Assistance Reimbursements (Access) - Early Intervention	123,979
REVENUE FROM FEDERAL SOURCES	\$962,021
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,381,592

Act 1 Index (current): 3.4%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,299,897	
Amount of Tax Relief for Homestead Exclusions	<u>\$476,833</u>	
Total Approx. Tax Revenue:	\$8,776,730	
Approx. Tax Levy for Tax Rate Calculation:	\$9,917,215	

Tioga	Total
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2018-19 Data

a. Assessed Value	\$534,921,047	\$534,921,047
b. Real Estate Mills	17.8521	

I. 2019-20 Data

c. 2017 STEB Market Value	\$705,609,918	\$705,609,918
d. Assessed Value	\$537,256,366	\$537,256,366
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$9,549,464	\$9,549,464
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$9,549,464	\$9,549,464
(f Total * g)		
i. Base Mills Subject to Index	17.8521	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	87.91908%	87.91908%
k. Tax Levy Needed	\$9,917,215	\$9,917,215
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	18.4590	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,917,215	\$9,917,215
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,440,382
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,299,897
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$8,299,897
Amount of Tax Relief for Homestead Exclusions	<u>\$476,833</u>
Total Approx. Tax Revenue:	\$8,776,730
Approx. Tax Levy for Tax Rate Calculation:	\$9,917,215

	Tioga	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.4590	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,917,215	\$9,917,215
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	\$7,654.00	
Number of Homestead/Farmstead Properties	3433	3433
Median Assessed Value of Homestead Properties		\$69,040

Act 1 Index (current): 3.4%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$8,299,897
Amount of Tax Relief for Homestead Exclusions	<u>\$476,833</u>
Total Approx. Tax Revenue:	\$8,776,730
Approx. Tax Levy for Tax Rate Calculation:	\$9,917,215

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$476,826	Lowering RE Tax Rate	\$0	\$476,826
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7			\$7
Amount of Tax Relief from State/Local Sources				\$476,833

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Tioga	537,256,366	18.4590	9,917,215			87.91908%	
Totals:	537,256,366		9,917,215	476,833	9,440,382	87.91908%	8,299,897

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
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	\$5.00	\$0.00	19,876
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			19,876	19,876
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	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes – Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	2,200,000	2,200,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes– Proportional Assessments			2,360,000	2,360,000
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Total Act 511, Current Taxes				2,379,876
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Act 511 Tax Limit -->	705,609,918	X	12	8,467,319
	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>									
	Tioga	17.8521	18.4590	3.40%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679					3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,830,114
1200 Special Programs - Elementary / Secondary	5,571,294
1300 Vocational Education	283,677
1400 Other Instructional Programs - Elementary / Secondary	165,194
Total Instruction	\$22,850,279
2000 Support Services	
2100 Support Services - Students	1,126,578
2200 Support Services - Instructional Staff	1,559,709
2300 Support Services - Administration	1,993,039
2400 Support Services - Pupil Health	337,672
2500 Support Services - Business	379,095
2600 Operation and Maintenance of Plant Services	2,869,381
2700 Student Transportation Services	2,117,628
2800 Support Services - Central	102,400
2900 Other Support Services	2,500
Total Support Services	\$10,488,002
3000 Operation of Non-Instructional Services	
3200 Student Activities	648,992
3300 Community Services	35,230
Total Operation of Non-Instructional Services	\$684,222
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	45,000
Total Facilities Acquisition, Construction and Improvement Services	\$45,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,593,906
5200 Interfund Transfers - Out	525,500
5900 Budgetary Reserve	827,852
Total Other Expenditures and Financing Uses	\$2,947,258
Total Estimated Expenditures and Other Financing Uses	\$37,014,761

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,060,592
200 Personnel Services - Employee Benefits	6,303,465
300 Purchased Professional and Technical Services	60,320
400 Purchased Property Services	69,600
500 Other Purchased Services	559,153
600 Supplies	669,739
700 Property	106,640
800 Other Objects	605
Total Regular Programs - Elementary / Secondary	\$16,830,114
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,615,437
200 Personnel Services - Employee Benefits	2,338,822
300 Purchased Professional and Technical Services	213,000
400 Purchased Property Services	3,956
500 Other Purchased Services	360,150
600 Supplies	31,929
700 Property	8,000
Total Special Programs - Elementary / Secondary	\$5,571,294
1300 Vocational Education	
100 Personnel Services - Salaries	134,429
200 Personnel Services - Employee Benefits	93,098
400 Purchased Property Services	450
500 Other Purchased Services	22,300
600 Supplies	17,616
700 Property	15,784
Total Vocational Education	\$283,677
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	62,229
200 Personnel Services - Employee Benefits	35,176
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,600
500 Other Purchased Services	38,450
600 Supplies	2,739
Total Other Instructional Programs - Elementary / Secondary	\$165,194
Total Instruction	\$22,850,279
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	619,289
200 Personnel Services - Employee Benefits	454,770
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,874

<u>Description</u>	<u>Amount</u>
600 Supplies	17,794
800 Other Objects	1,851
Total Support Services - Students	\$1,126,578
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	670,988
200 Personnel Services - Employee Benefits	528,946
300 Purchased Professional and Technical Services	110,186
400 Purchased Property Services	16,940
500 Other Purchased Services	36,474
600 Supplies	186,257
700 Property	8,000
800 Other Objects	1,918
Total Support Services - Instructional Staff	\$1,559,709
2300 Support Services - Administration	
100 Personnel Services - Salaries	968,317
200 Personnel Services - Employee Benefits	654,995
300 Purchased Professional and Technical Services	149,950
400 Purchased Property Services	42,229
500 Other Purchased Services	111,786
600 Supplies	48,762
800 Other Objects	17,000
Total Support Services - Administration	\$1,993,039
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	173,635
200 Personnel Services - Employee Benefits	141,642
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	12,795
Total Support Services - Pupil Health	\$337,672
2500 Support Services - Business	
100 Personnel Services - Salaries	191,611
200 Personnel Services - Employee Benefits	149,485
300 Purchased Professional and Technical Services	8,695
400 Purchased Property Services	4,529
500 Other Purchased Services	11,800
600 Supplies	8,480
700 Property	3,795
800 Other Objects	700
Total Support Services - Business	\$379,095
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	858,467
200 Personnel Services - Employee Benefits	715,570
300 Purchased Professional and Technical Services	82,450
400 Purchased Property Services	324,664

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	151,000
600 Supplies	645,680
700 Property	91,300
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$2,869,381
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,500
500 Other Purchased Services	2,105,328
600 Supplies	4,800
Total Student Transportation Services	\$2,117,628
2800 Support Services - Central	
100 Personnel Services - Salaries	2,266
200 Personnel Services - Employee Benefits	15,264
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	6,800
600 Supplies	68,570
Total Support Services - Central	\$102,400
2900 Other Support Services	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$104,888,002
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	310,242
200 Personnel Services - Employee Benefits	103,683
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	4,000
500 Other Purchased Services	105,800
600 Supplies	90,558
700 Property	4,062
800 Other Objects	5,647
Total Student Activities	\$648,992
3300 Community Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,342
600 Supplies	20,888
Total Community Services	\$35,230
Total Operation of Non-Instructional Services	\$684,222
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	45,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$45,000
Total Facilities Acquisition, Construction and Improvement Services	\$45,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	854,906
900 Other Uses of Funds	739,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,593,906
5200 Interfund Transfers - Out	
900 Other Uses of Funds	525,500
Total Interfund Transfers - Out	\$525,500
5900 Budgetary Reserve	
800 Other Objects	827,852
Total Budgetary Reserve	\$827,852
Total Other Expenditures and Financing Uses	\$2,947,258
TOTAL EXPENDITURES	\$37,014,761

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	5,900,000	5,400,000
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	1,366,000	1,370,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	314,000	314,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,580,000	\$7,084,000

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,250,000	3,250,000
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	5,200,000	5,225,000
Other Capital Projects Fund	8,385,000	1,750,000
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	\$16,835,000	\$10,225,000
TOTAL CASH AND INVESTMENTS	\$24,415,000	\$17,309,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	22,656,000	21,640,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	211,665	220,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	750,000	800,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$23,617,665	\$22,660,500
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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		
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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		
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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		
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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	\$23,617,665	\$22,660,500

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	\$23,617,665	\$22,660,500

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,002,426
0850 Unassigned Fund Balance	60,521
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,062,947
5900 Budgetary Reserve	827,852
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,890,799

