

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

EXHIBIT B

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date 6/24/2019

Secretary of the Board - Original Signature Required

Date 6/24/2019

Chief School Administrator - Original Signature Required

Date 6/24/2019

Brandon Mirizio

Contact Person

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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 : Greenville Area SD	COUNTY : Mercer	AUN : 104432803
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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

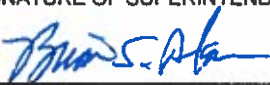
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$21513200
Ending Unassigned Fund Balance	\$1604024
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

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

Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/24/2019
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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 : Greenville Area SD	County : Mercer	AUN Number : 104432803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/20/2019
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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>
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.	To provide for unforeseen needs during the school year and for cash flow stability.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To provide for unforeseen needs during the school year and for cash flow stability.

<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	2,593,654	
0850 Unassigned Fund Balance	1,006,643	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,600,297</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,469,169	
7000 Revenue from State Sources	12,586,918	
8000 Revenue from Federal Sources	967,097	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$21,024,184</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,624,481</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,368,271
6113 Public Utility Realty Taxes	6,499
6120 Current Per Capita Taxes, Section 679	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	41,000
6150 Current Act 511 Taxes - Proportional Assessments	880,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	389,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	464,399
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	36,500
6990 Refunds and Other Miscellaneous Revenue	104,000
REVENUE FROM LOCAL SOURCES	\$7,469,169
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,114,940
7160 Tuition for Orphans Subsidy	50,000
7240 Driver Education - Student	3,000
7271 Special Education funds for School-Aged Pupils	1,078,376
7311 Pupil Transportation Subsidy	436,125
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	529,338
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,500
7340 State Property Tax Reduction Allocation	537,628
7505 Ready to Learn Block Grant	264,567
7810 State Share of Social Security and Medicare Taxes	425,916
7820 State Share of Retirement Contributions	2,119,528
REVENUE FROM STATE SOURCES	\$12,586,918
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	214,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	568,475
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	69,526
8517 Title IV - 21st Century Schools	36,096
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES	\$967,097
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,024,184

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,368,271
Amount of Tax Relief for Homestead Exclusions	<u>\$537,628</u>
Total Approx. Tax Revenue:	\$5,905,899
Approx. Tax Levy for Tax Rate Calculation:	\$6,465,826

Mercer

Total

2018-19 Data		
a. Assessed Value	\$97,325,750	\$97,325,750
b. Real Estate Mills	64.8600	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$351,211,897	\$351,211,897
d. Assessed Value	\$97,435,600	\$97,435,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$6,312,548	\$6,312,548
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$6,312,548	\$6,312,548
(f Total * g)		
i. Base Mills Subject to Index	64.8600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.55485%	90.55485%
k. Tax Levy Needed	\$6,465,826	\$6,465,826
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	66.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,465,826	\$6,465,826
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,928,198
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,368,271
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,368,271
Amount of Tax Relief for Homestead Exclusions	<u>\$537,628</u>
Total Approx. Tax Revenue:	\$5,905,899
Approx. Tax Levy for Tax Rate Calculation:	\$6,465,826

	Mercer	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	67.0652	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,534,538	\$6,534,538
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	\$3,252.00	
Number of Homestead/Farmstead Properties	2491	2491
Median Assessed Value of Homestead Properties		\$16,225

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,368,271
Amount of Tax Relief for Homestead Exclusions	<u>\$537,628</u>
Total Approx. Tax Revenue:	\$5,905,899
Approx. Tax Levy for Tax Rate Calculation:	\$6,465,826

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$537,628	Lowering RE Tax Rate	\$0	\$537,628
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$537,628

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>
Mercer	97,435,600	66.3600	6,465,826			90.55485%	
Totals:	97,435,600		6,465,826	537,628 =	5,928,198 X	90.55485% =	5,368,271

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	17,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	24,000
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 41,000 41,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	805,000	805,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000	75,000
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 880,000 880,000

Total Act 511, Current Taxes 921,000

Act 511 Tax Limit -->	351,211,897 X	12	4,214,543
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Mercer	64.8600	66.3600	2.32%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,741,144
1200 Special Programs - Elementary / Secondary	3,325,852
1300 Vocational Education	724,295
1400 Other Instructional Programs - Elementary / Secondary	10,039
Total Instruction	\$12,801,330
2000 Support Services	
2100 Support Services - Students	525,208
2200 Support Services - Instructional Staff	777,711
2300 Support Services - Administration	1,319,784
2400 Support Services - Pupil Health	231,216
2500 Support Services - Business	314,959
2600 Operation and Maintenance of Plant Services	1,728,680
2700 Student Transportation Services	720,914
2900 Other Support Services	12,500
Total Support Services	\$5,630,972
3000 Operation of Non-Instructional Services	
3200 Student Activities	600,941
3300 Community Services	464,399
Total Operation of Non-Instructional Services	\$1,065,340
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,015,558
Total Other Expenditures and Financing Uses	\$2,015,558
Total Estimated Expenditures and Other Financing Uses	\$21,513,200

2019-2020 Final General Fund Budget

LEA : 104432803 Greenville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,762,211
200 Personnel Services - Employee Benefits	3,198,690
300 Purchased Professional and Technical Services	8,900
500 Other Purchased Services	440,500
600 Supplies	261,353
700 Property	60,590
800 Other Objects	8,900
Total Regular Programs - Elementary / Secondary	\$8,741,144
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,663,399
200 Personnel Services - Employee Benefits	1,114,284
300 Purchased Professional and Technical Services	39,000
500 Other Purchased Services	450,003
600 Supplies	29,366
800 Other Objects	29,800
Total Special Programs - Elementary / Secondary	\$3,325,852
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	225,828
200 Personnel Services - Employee Benefits	154,967
500 Other Purchased Services	304,000
600 Supplies	24,500
700 Property	15,000
Total Vocational Education	\$724,295
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	3,039
Total Other Instructional Programs - Elementary / Secondary	\$10,039
Total Instruction	\$12,801,330
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	298,040
200 Personnel Services - Employee Benefits	196,251
500 Other Purchased Services	9,050
600 Supplies	21,867
Total Support Services - Students	\$525,208
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	323,100
200 Personnel Services - Employee Benefits	303,877
300 Purchased Professional and Technical Services	20,000
600 Supplies	60,607
700 Property	46,282
800 Other Objects	23,845

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$777,711
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	666,293
200 Personnel Services - Employee Benefits	447,605
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	22,000
500 Other Purchased Services	51,442
600 Supplies	35,844
800 Other Objects	26,100
Total Support Services - Administration	\$1,319,784
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	121,432
200 Personnel Services - Employee Benefits	89,710
500 Other Purchased Services	473
600 Supplies	19,601
Total Support Services - Pupil Health	\$231,216
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	169,456
200 Personnel Services - Employee Benefits	123,903
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	500
500 Other Purchased Services	2,500
600 Supplies	3,100
800 Other Objects	1,500
Total Support Services - Business	\$314,959
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	561,718
200 Personnel Services - Employee Benefits	441,093
400 Purchased Property Services	423,500
500 Other Purchased Services	79,000
600 Supplies	223,369
Total Operation and Maintenance of Plant Services	\$1,728,680
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	720,914
Total Student Transportation Services	\$720,914
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,500
Total Other Support Services	\$12,500
Total Support Services	\$5,630,972
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	250,778
200 Personnel Services - Employee Benefits	108,874

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	4,500
500 Other Purchased Services	20,750
600 Supplies	178,189
800 Other Objects	850
Total Student Activities	\$600,941
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	257,590
200 Personnel Services - Employee Benefits	139,300
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	26,000
600 Supplies	19,974
700 Property	5,955
800 Other Objects	10,580
Total Community Services	\$464,399
Total Operation of Non-Instructional Services	\$1,065,340
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	655,558
900 Other Uses of Funds	1,360,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,015,558
Total Other Expenditures and Financing Uses	\$2,015,558
TOTAL EXPENDITURES	\$21,513,200

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	3,600,297	3,111,281
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	40,000	40,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	700,000	500,000
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		
Permanent Fund		

Total Cash and Short-Term Investments	\$4,340,297	\$3,651,281
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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	\$4,340,297	\$3,651,281
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	24,584,318	22,604,977
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,584,318	\$22,604,977

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$24,584,318	\$22,604,977

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,096,803	1,979,341
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	\$2,096,803	\$1,979,341
TOTAL INDEBTEDNESS	\$26,681,121	\$24,584,318

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,507,257
0850 Unassigned Fund Balance	1,604,024
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,111,281

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,111,281
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