

# PRELIMINARY 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

\_\_\_\_\_  
Martha K Dranzik

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Extn :809

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
mdranzik@windberschools.org

**Email Address**

<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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved budget funds for contingencies.
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.	Reserved budget funds for contingencies.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved budget funds for contingencies.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,300,000
0850 Unassigned Fund Balance	3,800,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,100,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,643,929
7000 Revenue from State Sources	13,660,989
8000 Revenue from Federal Sources	510,075
9000 Other Financing Sources	10,387
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$18,825,380</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$23,925,380</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,966,311
6112 Interim Real Estate Taxes	8,181
6113 Public Utility Realty Taxes	3,667
6114 Payments in Lieu of Current Taxes - State / Local	31,699
6140 Current Act 511 Taxes - Flat Rate Assessments	14,178
6150 Current Act 511 Taxes - Proportional Assessments	868,534
6400 Delinquencies on Taxes Levied / Assessed by the LEA	242,148
6500 Earnings on Investments	53,192
6700 Revenues from LEA Activities	50,681
6800 Revenues from Intermediary Sources / Pass-Through Funds	206,549
6910 Rentals	15,863
6920 Contributions and Donations from Private Sources	9,837
6990 Refunds and Other Miscellaneous Revenue	173,089

**REVENUE FROM LOCAL SOURCES \$4,643,929**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,194,936
7160 Tuition for Orphans Subsidy	19,573
7271 Special Education funds for School-Aged Pupils	972,735
7292 Pre-K Counts	179,775
7311 Pupil Transportation Subsidy	619,944
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,657
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	238,621
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,052
7340 State Property Tax Reduction Allocation	277,799
7505 Ready to Learn Block Grant	255,599
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	3,047
7810 State Share of Social Security and Medicare Taxes	342,593
7820 State Share of Retirement Contributions	1,517,658

**REVENUE FROM STATE SOURCES \$13,660,989**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	335,796
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	84,262
8517 NCLB, Title IV - 21st Century Schools	10,575
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,085

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,357
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$510,075</b>
<b>OTHER FINANCING SOURCES</b>	
9380 Activity Fund Transfers	10,387
<b>OTHER FINANCING SOURCES</b>	<b>\$10,387</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>18,825,380</b>

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,966,973

Amount of Tax Relief for Homestead Exclusions

\$277,799

Total Approx. Tax Revenue:

\$3,244,772

Approx. Tax Levy for Tax Rate Calculation:

\$3,493,914

Cambria

Somerset

Total

**2018-19 Data**

a. Assessed Value

\$3,876,380

\$117,208,570

\$121,084,950

b. Real Estate Mills

46.6600

27.1700

**I. 2019-20 Data**

c. 2017 STEB Market Value

\$16,865,574

\$299,513,350

\$316,378,924

d. Assessed Value

\$3,860,520

\$121,445,680

\$125,306,200

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2018-19 Calculations**

f. 2018-19 Tax Levy

\$180,872

\$3,184,557

\$3,365,429

(a \* b)

**2019-20 Calculations**

g. Percent of Total Market Value

5.33081%

94.66919%

100.00000%

**II.**

h. Rebalanced 2018-19 Tax Levy

\$179,405

\$3,186,024

\$3,365,429

(f Total \* g)

i. Base Mills Subject to Index

46.6600

27.1825

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

93.20000%

92.20000%

92.25331%

k. Tax Levy Needed

\$186,254

\$3,307,660

\$3,493,914

(Approx. Tax Levy \* g)

**I. 2019-20 Real Estate Tax Rate**

**48.2400**

**27.2300**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$186,231

\$3,306,966

\$3,493,197

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$3,215,398

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,966,311

(n \* Est. Pct. Collection)

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)	
<b>Number of Decimals For Tax Rate Calculation:</b>	2		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$2,966,973		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$277,799</u>		
<b>Total Approx. Tax Revenue:</b>	\$3,244,772		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$3,493,914		

	Cambria	Somerset	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	48.2464	28.1067	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$186,256	\$3,413,437	\$3,599,693
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

<b>Information Related to Property Tax Relief</b>			
<b>V.</b> Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,966,973			
Amount of Tax Relief for Homestead Exclusions	<u>\$277,799</u>			
Total Approx. Tax Revenue:	\$3,244,772			
Approx. Tax Levy for Tax Rate Calculation:	\$3,493,914			

	Cambria	Somerset		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$277,799	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$277,799</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>
Cambria	3,860,520	48.2400	186,231			93.20000%	
Somerset	121,445,680	27.2300	3,306,966			92.20000%	
<b>Totals:</b>	<b>125,306,200</b>		<b>3,493,197</b>	- 277,799 =	3,215,398 X	92.25331% =	2,966,311

	<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	\$5.00	\$10.00	14,178
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>14,178</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	811,267
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	57,267
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>868,534</b>
<b>Total Act 511, Current Taxes</b>			<b>882,712</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>316,378,924 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,796,547</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>									
	Cambria	46.6600	48.2400	3.39%	Yes	3.4%				
	Somerset	27.1825	27.2300	0.18%	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%	\$10.00	\$10.00	0.01%	Yes
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%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,848,083
1200 Special Programs - Elementary / Secondary	2,590,252
1300 Vocational Education	974,342
1400 Other Instructional Programs - Elementary / Secondary	529
1500 Nonpublic School Programs	18
1800 Pre-Kindergarten	377,782
<b>Total Instruction</b>	<b>\$11,791,006</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	477,143
2200 Support Services - Instructional Staff	74,401
2300 Support Services - Administration	1,486,350
2400 Support Services - Pupil Health	204,119
2500 Support Services - Business	297,992
2600 Operation and Maintenance of Plant Services	1,463,656
2700 Student Transportation Services	922,449
2800 Support Services - Central	147,678
2900 Other Support Services	3,207
<b>Total Support Services</b>	<b>\$5,076,995</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	646,391
3300 Community Services	1,798
<b>Total Operation of Non-Instructional Services</b>	<b>\$648,189</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,631,944
5900 Budgetary Reserve	850,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,481,944</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,998,134</b>

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,042,740
200 Personnel Services - Employee Benefits	2,754,196
300 Purchased Professional and Technical Services	24,915
400 Purchased Property Services	273,645
500 Other Purchased Services	300,870
600 Supplies	428,255
700 Property	17,404
800 Other Objects	6,058
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,848,083</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	877,859
200 Personnel Services - Employee Benefits	575,718
300 Purchased Professional and Technical Services	337,359
400 Purchased Property Services	168,316
500 Other Purchased Services	604,954
600 Supplies	22,633
700 Property	2,149
800 Other Objects	1,264
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,590,252</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	129,283
200 Personnel Services - Employee Benefits	93,961
400 Purchased Property Services	302
500 Other Purchased Services	741,474
600 Supplies	9,322
<b>Total Vocational Education</b>	<b>\$974,342</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	358
200 Personnel Services - Employee Benefits	144
500 Other Purchased Services	27
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$529</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
400 Purchased Property Services	18
<b>Total Nonpublic School Programs</b>	<b>\$18</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	218,949
200 Personnel Services - Employee Benefits	157,488
300 Purchased Professional and Technical Services	401
600 Supplies	944
<b>Total Pre-Kindergarten</b>	<b>\$377,782</b>
<b>Total Instruction</b>	<b>\$11,791,006</b>

## 2019-2020 Preliminary General Fund Budget

LEA : 108569103 Windber Area SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	279,577
200 Personnel Services - Employee Benefits	162,120
300 Purchased Professional and Technical Services	26,041
400 Purchased Property Services	214
500 Other Purchased Services	569
600 Supplies	8,429
800 Other Objects	193
<b>Total Support Services - Students</b>	<b>\$477,143</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	22,812
200 Personnel Services - Employee Benefits	21,400
300 Purchased Professional and Technical Services	17,190
500 Other Purchased Services	6,825
600 Supplies	6,174
<b>Total Support Services - Instructional Staff</b>	<b>\$74,401</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	774,420
200 Personnel Services - Employee Benefits	580,640
300 Purchased Professional and Technical Services	68,223
400 Purchased Property Services	13,023
500 Other Purchased Services	16,706
600 Supplies	14,537
800 Other Objects	18,801
<b>Total Support Services - Administration</b>	<b>\$1,486,350</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	125,197
200 Personnel Services - Employee Benefits	72,630
300 Purchased Professional and Technical Services	738
400 Purchased Property Services	154
500 Other Purchased Services	197
600 Supplies	4,925
800 Other Objects	278
<b>Total Support Services - Pupil Health</b>	<b>\$204,119</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	138,554
200 Personnel Services - Employee Benefits	94,075
300 Purchased Professional and Technical Services	13,092
400 Purchased Property Services	16,932
500 Other Purchased Services	14,366
600 Supplies	4,628
800 Other Objects	16,345
<b>Total Support Services - Business</b>	<b>\$297,992</b>

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<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	375,076
200 Personnel Services - Employee Benefits	343,841
400 Purchased Property Services	417,010
500 Other Purchased Services	161,160
600 Supplies	155,704
700 Property	10,424
800 Other Objects	441
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,463,656</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	14,952
200 Personnel Services - Employee Benefits	6,026
400 Purchased Property Services	1,173
500 Other Purchased Services	874,498
600 Supplies	25,639
800 Other Objects	161
<b>Total Student Transportation Services</b>	<b>\$922,449</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	90,749
200 Personnel Services - Employee Benefits	42,676
300 Purchased Professional and Technical Services	13,874
500 Other Purchased Services	331
600 Supplies	48
<b>Total Support Services - Central</b>	<b>\$147,678</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	3,207
<b>Total Other Support Services</b>	<b>\$3,207</b>
<b>Total Support Services</b>	<b>\$5,076,995</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	244,563
200 Personnel Services - Employee Benefits	97,461
400 Purchased Property Services	114,467
500 Other Purchased Services	90,136
600 Supplies	85,839
800 Other Objects	13,925
<b>Total Student Activities</b>	<b>\$646,391</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	1,798
<b>Total Community Services</b>	<b>\$1,798</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$648,189</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	989,944
900 Other Uses of Funds	642,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,631,944</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	850,000
<b>Total Budgetary Reserve</b>	<b>\$850,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,481,944</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,998,134</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	5,000,000	4,900,000
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	1,300,000	1,200,000
Other Capital Projects Fund	150,000	50,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	325,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund	5,000	5,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,845,000</b>	<b>\$6,520,000</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	30,000	30,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,875,000</b>	<b>\$6,550,000</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	26,645,000	26,045,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	347,846	325,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,541,056	2,541,056
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$29,533,902</b>	<b>\$28,911,056</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

<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>\$29,533,902</b>	<b>\$28,911,056</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$29,533,902</b>	<b>\$28,911,056</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,300,000
0850 Unassigned Fund Balance	2,627,246
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,927,246</b>
<b>5900 Budgetary Reserve</b>	<b>850,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,777,246</b>