

# 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

Donna Sidelinger

(814)773-3146

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

sidelingerdonna@rasd.us

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ridgway Area SD	COUNTY : Elk	AUN : 109246003
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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	\$13581711
Ending Unassigned Fund Balance	\$487251
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.6%

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

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Ridgway Area SD	<b>County :</b> Elk	<b>AUN Number :</b> 109246003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:           IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<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	3,500,000	
0850 Unassigned Fund Balance	487,251	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$3,987,251</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	5,127,513	
7000 Revenue from State Sources	8,194,198	
8000 Revenue from Federal Sources	110,000	
9000 Other Financing Sources	150,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$13,581,711</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$17,568,962</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,080,012
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6115 Payments in Lieu of Current Taxes - Federal	52,000
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	33,000
6150 Current Act 511 Taxes - Proportional Assessments	925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	291,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	1,500
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	54,001
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,127,513</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,312,786
7160 Tuition for Orphans Subsidy	8,000
7271 Special Education funds for School-Aged Pupils	663,802
7311 Pupil Transportation Subsidy	418,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	352,364
7810 State Share of Social Security and Medicare Taxes	235,191
7820 State Share of Retirement Contributions	1,152,055
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,194,198</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$110,000</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	150,000
<b>OTHER FINANCING SOURCES</b>	<b>\$150,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>13,581,711</b>

Act 1 Index (current): 3.2%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$3,076,646	\$3,366	
Amount of Tax Relief for Homestead Exclusions	<u>\$352,364</u>		
Total Approx. Tax Revenue:	\$3,429,010		
Approx. Tax Levy for Tax Rate Calculation:	\$3,798,840	\$3,619	
	Elk	Elk	Total
		Oil/Gas/Mineral	
<b>2018-19 Data</b>			
a. Assessed Value	\$103,602,317	\$51,072	\$103,653,389
b. Real Estate Mills	36.6000	70.0000	
<b>I. 2019-20 Data</b>			
c. 2017 STEB Market Value	\$233,379,760	\$233,379,760	\$466,759,520
d. Assessed Value	\$103,793,440	\$51,702	\$103,845,142
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2018-19 Calculations</b>			
f. 2018-19 Tax Levy	\$3,791,845	\$3,575	\$3,795,420
(a * b)			
<b>2019-20 Calculations</b>			
g. Percent of Total Market Value	100.00000%	100.00000%	
ii. h. Rebalanced 2018-19 Tax Levy	\$3,791,845	\$3,575	\$3,795,420
(f * g)			
i. Base Mills Subject to Index	36.6000	70.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	89.26932%	93.00000%	
k. Tax Levy Needed	\$3,798,840	\$3,619	\$3,802,459
(Approx. Tax Levy * g)			
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>36.6000</b>	<b>70.0000</b>	
(k / d * 1000)			
iii. m. Tax Levy Generated by Mills	\$3,798,840	\$3,619	\$3,802,459
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$3,446,476	\$3,619	\$3,450,095
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$3,076,646	\$3,366	\$3,080,012
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$3,076,646	\$3,366	
Amount of Tax Relief for Homestead Exclusions	<u>\$352,364</u>		
Total Approx. Tax Revenue:	\$3,429,010		
Approx. Tax Levy for Tax Rate Calculation:	\$3,798,840	\$3,619	
	Elk	Elk	Total
		Oil/Gas/Mineral	
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	37.7712	72.2400	
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)	\$3,920,403	\$3,735	\$3,924,138
IV. 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

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$5,085.00	\$0.00	
Number of Homestead/Farmstead Properties	1857		1857
Median Assessed Value of Homestead Properties			\$24,150



Act 1 Index (current): 3.2%

Calculation Method:

	Rate			
Approx. Tax Revenue from RE Taxes:	\$3,076,646	\$3,366		
Amount of Tax Relief for Homestead Exclusions	<u>\$352,364</u>			
Total Approx. Tax Revenue:	\$3,429,010			
Approx. Tax Levy for Tax Rate Calculation:	\$3,798,840	\$3,619		
	Elk	Elk		Total
		Oil/Gas/Mineral		

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$352,364	Lowering RE Tax Rate	\$0	\$352,364
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$352,364</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>
Elk	103,793,440	36.6000	3,798,840			89.26932%	
Elk	51,702	70.0000	3,619			93.00000%	
<b>Totals:</b>	<b>103,845,142</b>		<b>3,802,459</b>	<b>352,364</b>	<b>= 3,450,095</b>	<b>X N/A</b>	<b>= 3,080,012</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			18,000
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	18,000	18,000
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	15,000	15,000
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>33,000</b>	<b>33,000</b>
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	0.500%	0.000%	600,000	600,000
6152 Current Act 511 Occupation Taxes	110.0000	0.000	280,000	280,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	45,000	45,000
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>925,000</b>	<b>925,000</b>
<b>Total Act 511, Current Taxes</b>				<b>958,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>466,759,520</b>	<b>X</b>	<b>5,601,114</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Elk	36.6000	36.6000	0.00%	Yes	3.2%				
	Oil/Gas/Mineral	70.0000	70.0000	0.00%	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	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes	110.0000	110.0000	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,719,184
1200 Special Programs - Elementary / Secondary	1,917,854
1400 Other Instructional Programs - Elementary / Secondary	6,170
1600 Adult Education Programs	2,500
1700 Higher Education Programs for Secondary Students	250
<b>Total Instruction</b>	<b>\$8,645,958</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	655,588
2200 Support Services - Instructional Staff	500,639
2300 Support Services - Administration	921,522
2400 Support Services - Pupil Health	227,565
2500 Support Services - Business	334,817
2600 Operation and Maintenance of Plant Services	1,338,294
2700 Student Transportation Services	673,700
2900 Other Support Services	43,650
<b>Total Support Services</b>	<b>\$4,695,775</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	215,915
3300 Community Services	14,063
<b>Total Operation of Non-Instructional Services</b>	<b>\$229,978</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	10,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$13,581,711</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,302,372
200 Personnel Services - Employee Benefits	2,760,420
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	60,000
500 Other Purchased Services	229,500
600 Supplies	288,892
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,719,184</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	901,432
200 Personnel Services - Employee Benefits	774,232
300 Purchased Professional and Technical Services	68,500
500 Other Purchased Services	52,400
600 Supplies	121,290
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,917,854</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,670
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$6,170</b>
<b>1600 <u>Adult Education Programs</u></b>	
600 Supplies	2,500
<b>Total Adult Education Programs</b>	<b>\$2,500</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
600 Supplies	250
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$250</b>
<b>Total Instruction</b>	<b>\$8,645,958</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	354,393
200 Personnel Services - Employee Benefits	289,045
500 Other Purchased Services	900
600 Supplies	11,250
<b>Total Support Services - Students</b>	<b>\$655,588</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	203,891
200 Personnel Services - Employee Benefits	166,098
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	12,650
600 Supplies	42,000
<b>Total Support Services - Instructional Staff</b>	<b>\$500,639</b>
<b>2300 <u>Support Services - Administration</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	448,748
200 Personnel Services - Employee Benefits	334,174
300 Purchased Professional and Technical Services	49,300
400 Purchased Property Services	3,000
500 Other Purchased Services	48,300
600 Supplies	24,500
700 Property	2,500
800 Other Objects	11,000
<b>Total Support Services - Administration</b>	<b>\$921,522</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	118,559
200 Personnel Services - Employee Benefits	102,256
300 Purchased Professional and Technical Services	750
600 Supplies	6,000
<b>Total Support Services - Pupil Health</b>	<b>\$227,565</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	136,264
200 Personnel Services - Employee Benefits	123,103
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	6,700
500 Other Purchased Services	12,750
600 Supplies	15,000
<b>Total Support Services - Business</b>	<b>\$334,817</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	530,400
200 Personnel Services - Employee Benefits	309,647
400 Purchased Property Services	119,000
500 Other Purchased Services	109,500
600 Supplies	259,747
700 Property	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,338,294</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	673,700
<b>Total Student Transportation Services</b>	<b>\$673,700</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	43,650
<b>Total Other Support Services</b>	<b>\$43,650</b>
<b>Total Support Services</b>	<b>\$4,695,775</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	58,134
200 Personnel Services - Employee Benefits	24,561
300 Purchased Professional and Technical Services	37,300
500 Other Purchased Services	41,720

<u>Description</u>	<u>Amount</u>
600 Supplies	54,200
<b>Total Student Activities</b>	<b>\$215,915</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,760
200 Personnel Services - Employee Benefits	2,303
300 Purchased Professional and Technical Services	6,000
<b>Total Community Services</b>	<b>\$14,063</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$229,978</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	10,000
<b>Total Interfund Transfers - Out</b>	<b>\$10,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,581,711</b>

**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,987,251	3,737,251
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,064,984	1,039,036
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,052,235</b>	<b>\$4,776,287</b>

**Long-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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

\$5,052,235

\$4,776,287

**Long-Term Indebtedness**

06/30/2019 Estimate

06/30/2020 Projection

**General 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 General Fund**

**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**

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	1	1
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$1</b>	<b>\$1</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$1</b>	<b>\$1</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,500,000
0850 Unassigned Fund Balance	487,251
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,987,251</b>

5900 Budgetary Reserve

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$3,987,251**