

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Guy O'Neil

Contact Person

(814)724-3185

Extn :

Telephone

Extension

guy.oneil@craw.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Crawford Central SD	COUNTY : Crawford	AUN : 105201352
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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	\$63594558
Ending Unassigned Fund Balance	\$4044425
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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

Yes No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Crawford Central SD	County : Crawford	AUN Number : 105201352
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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>
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.	Reserve to be used for cash flow and emergencies such as an additional kindergarten teacher or a child specific aide.
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 be used for cash flow purposes in July and August.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for various Capital Projects, Facilities and Technology.

<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	480,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	12,206,500	
0850 Unassigned Fund Balance	3,413,500	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,620,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,042,207	
7000 Revenue from State Sources	32,060,882	
8000 Revenue from Federal Sources	1,591,469	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$61,694,558</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$77,314,558</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,100,263
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	64,060
6150 Current Act 511 Taxes - Proportional Assessments	3,117,265
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,840,619
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	965,000
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	30,000
6990 Refunds and Other Miscellaneous Revenue	165,000
REVENUE FROM LOCAL SOURCES	\$28,042,207
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	17,545,030
7160 Tuition for Orphans Subsidy	184,200
7271 Special Education funds for School-Aged Pupils	2,876,573
7311 Pupil Transportation Subsidy	1,830,295
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,927,225
7330 Health Services (Medical, Dental, Nurse, Act 25)	72,300
7340 State Property Tax Reduction Allocation	1,453,814
7810 State Share of Social Security and Medicare Taxes	1,101,505
7820 State Share of Retirement Contributions	5,069,940
REVENUE FROM STATE SOURCES	\$32,060,882
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,146,669
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	163,770
8517 NCLB, Title IV - 21st Century Schools	86,030
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
REVENUE FROM FEDERAL SOURCES	\$1,591,469
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	61,694,558

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$21,104,177

Amount of Tax Relief for Homestead Exclusions

\$1,453,814

Total Approx. Tax Revenue:

\$22,557,991

Approx. Tax Levy for Tax Rate Calculation:

\$24,393,137

	Crawford	Mercer	Total
2018-19 Data			
a. Assessed Value	\$445,391,007	\$7,526,500	\$452,917,507
b. Real Estate Mills	52.6100	92.0200	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$1,169,517,550	\$34,514,094	\$1,204,031,644
d. Assessed Value	\$446,133,328	\$7,776,700	\$453,910,028
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy (a * b)	\$23,432,021	\$692,589	\$24,124,610
2019-20 Calculations			
g. Percent of Total Market Value	97.13346%	2.86654%	100.00000%
II.			
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$23,433,068	\$691,542	\$24,124,610
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	52.6123	92.0200	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$23,693,898	\$699,239	\$24,393,137
I. 2019-20 Real Estate Tax Rate			
(k / d * 1000)	53.1000	89.9100	
III.			
m. Tax Levy Generated by Mills (l / 1000 * d)	\$23,689,680	\$699,203	\$24,388,883
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$22,935,069
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$21,100,263

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$21,104,177

Amount of Tax Relief for Homestead Exclusions

\$1,453,814

Total Approx. Tax Revenue:

\$22,557,991

Approx. Tax Levy for Tax Rate Calculation:

\$24,393,137

	Crawford	Mercer	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	54.3485	95.0566	
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)	\$24,246,677	\$739,227	\$24,985,904
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	\$4,209.00	\$2,486.00	
Number of Homestead/Farmstead Properties	6297	234	6531
Median Assessed Value of Homestead Properties			\$30,025

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$21,104,177

Amount of Tax Relief for Homestead Exclusions

\$1,453,814

Total Approx. Tax Revenue:

\$22,557,991

Approx. Tax Levy for Tax Rate Calculation:

\$24,393,137

Crawford

Mercer

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,453,814

Lowering RE Tax Rate

\$0

\$1,453,814

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,453,814

CODE

6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Crawford	446,133,328	53.1000	23,689,680			92.00000%	
Mercer	7,776,700	89.9100	699,203			92.00000%	
Totals:	453,910,028		24,388,883	-	1,453,814 =	22,935,069 X	92.00000% = 21,100,263

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		64,060
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	\$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			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,772,265
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	345,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			3,117,265
Total Act 511, Current Taxes			3,117,265
Act 511 Tax Limit -->		1,204,031,644 X	12
		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>									
	Crawford	52.6123	53.1000	0.93%	Yes	3.3%				
	Mercer	92.0200	89.9100	-2.28%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,026,921
1200 Special Programs - Elementary / Secondary	9,197,044
1300 Vocational Education	1,848,682
1400 Other Instructional Programs - Elementary / Secondary	437,036
1500 Nonpublic School Programs	12,153
Total Instruction	\$35,521,836
2000 Support Services	
2100 Support Services - Students	2,005,627
2200 Support Services - Instructional Staff	3,112,137
2300 Support Services - Administration	3,458,711
2400 Support Services - Pupil Health	834,813
2500 Support Services - Business	703,659
2600 Operation and Maintenance of Plant Services	4,682,579
2700 Student Transportation Services	3,925,639
2800 Support Services - Central	737,871
2900 Other Support Services	70,000
Total Support Services	\$19,531,036
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,294,663
3300 Community Services	55,852
Total Operation of Non-Instructional Services	\$1,350,515
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,931,171
5200 Interfund Transfers - Out	510,000
5900 Budgetary Reserve	750,000
Total Other Expenditures and Financing Uses	\$7,191,171
Total Estimated Expenditures and Other Financing Uses	\$63,594,558

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,663,888
200 Personnel Services - Employee Benefits	8,943,120
300 Purchased Professional and Technical Services	390,070
400 Purchased Property Services	11,303
500 Other Purchased Services	1,271,842
600 Supplies	717,910
700 Property	26,548
800 Other Objects	2,240
Total Regular Programs - Elementary / Secondary	\$24,026,921
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,906,017
200 Personnel Services - Employee Benefits	2,649,104
300 Purchased Professional and Technical Services	1,411,100
500 Other Purchased Services	1,178,248
600 Supplies	52,575
Total Special Programs - Elementary / Secondary	\$9,197,044
1300 Vocational Education	
500 Other Purchased Services	1,848,682
Total Vocational Education	\$1,848,682
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,036
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	415,000
Total Other Instructional Programs - Elementary / Secondary	\$437,036
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	12,153
Total Nonpublic School Programs	\$12,153
Total Instruction	\$35,521,836
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,128,335
200 Personnel Services - Employee Benefits	717,361
300 Purchased Professional and Technical Services	39,000
500 Other Purchased Services	3,600
600 Supplies	117,331
Total Support Services - Students	\$2,005,627
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	908,341
200 Personnel Services - Employee Benefits	637,261
300 Purchased Professional and Technical Services	8,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	136,900
500 Other Purchased Services	129,201
600 Supplies	1,253,934
700 Property	30,500
800 Other Objects	8,000
Total Support Services - Instructional Staff	\$3,112,137
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,864,055
200 Personnel Services - Employee Benefits	1,172,260
300 Purchased Professional and Technical Services	266,225
400 Purchased Property Services	2,146
500 Other Purchased Services	41,233
600 Supplies	80,152
700 Property	5,483
800 Other Objects	27,157
Total Support Services - Administration	\$3,458,711
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	404,678
200 Personnel Services - Employee Benefits	336,640
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	453
600 Supplies	16,447
700 Property	1,595
Total Support Services - Pupil Health	\$834,813
2500 Support Services - Business	
100 Personnel Services - Salaries	315,365
200 Personnel Services - Employee Benefits	232,467
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	4,000
500 Other Purchased Services	6,000
600 Supplies	122,327
800 Other Objects	8,500
Total Support Services - Business	\$703,659
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,679,345
200 Personnel Services - Employee Benefits	1,299,834
300 Purchased Professional and Technical Services	250,500
400 Purchased Property Services	234,700
500 Other Purchased Services	202,000
600 Supplies	935,500
700 Property	45,000
800 Other Objects	35,700
Total Operation and Maintenance of Plant Services	\$4,682,579
2700 Student Transportation Services	
100 Personnel Services - Salaries	37,980

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	31,561
500 Other Purchased Services	3,848,248
600 Supplies	7,850
Total Student Transportation Services	\$3,925,639
2800 Support Services - Central	
100 Personnel Services - Salaries	27,200
200 Personnel Services - Employee Benefits	11,408
300 Purchased Professional and Technical Services	699,263
Total Support Services - Central	\$737,871
2900 Other Support Services	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$19,531,036
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	518,091
200 Personnel Services - Employee Benefits	217,311
300 Purchased Professional and Technical Services	151,200
400 Purchased Property Services	6,800
500 Other Purchased Services	191,975
600 Supplies	125,074
700 Property	68,572
800 Other Objects	15,640
Total Student Activities	\$1,294,663
3300 Community Services	
400 Purchased Property Services	45,000
600 Supplies	10,852
Total Community Services	\$55,852
Total Operation of Non-Instructional Services	\$1,350,515
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	951,171
900 Other Uses of Funds	4,980,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,931,171
5200 Interfund Transfers - Out	
900 Other Uses of Funds	510,000
Total Interfund Transfers - Out	\$510,000
5900 Budgetary Reserve	
800 Other Objects	750,000
Total Budgetary Reserve	\$750,000
Total Other Expenditures and Financing Uses	\$7,191,171
TOTAL EXPENDITURES	\$63,594,558

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	21,251,000	19,351,000
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	510,000	310,000
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	\$21,761,000	\$19,661,000

<u>Long-Term Investments</u>	<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		

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$21,761,000	\$19,661,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	26,960,000	21,920,000
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	\$26,960,000	\$21,920,000
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

<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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$26,960,000	\$21,920,000

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,855,000	5,040,000
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		
Permanent Fund		
Total Short-Term Payables	\$4,855,000	\$5,040,000
TOTAL INDEBTEDNESS	\$31,815,000	\$26,960,000

Account Description	Amounts
0810 Nonspendable Fund Balance	480,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,675,575
0850 Unassigned Fund Balance	4,044,425
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,720,000
5900 Budgetary Reserve	750,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,950,000