

FINAL GENERAL FUND BUDGET

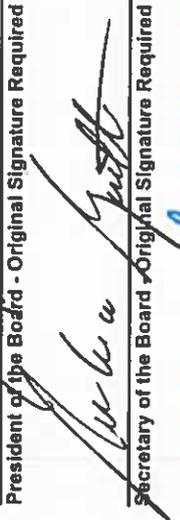
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019


President of the Board - Original Signature Required

6-10-19
Date


Secretary of the Board - Original Signature Required

6-10-19
Date


Chief School Administrator - Original Signature Required

6-10-19
Date

Caroline R Royer
Contact Person

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Telephone Extension

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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 : Fairfield Area SD	COUNTY : Adams	AUN : 112013054
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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.

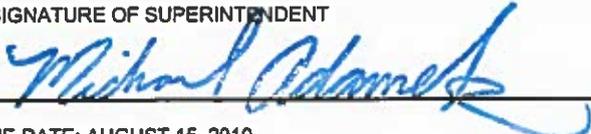
Total Budgeted Expenditures	\$18621998
Ending Unassigned Fund Balance	\$1291529
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

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 6-10-19
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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 : Fairfield Area SD	County : Adams	AUN Number : 112013054
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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 5/13/2019
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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>
5310	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2700, Object 100: \$9,091.00 Function 2700, Object 200: \$9,424.00</p>	<p>This employee's salary is split 25/75 into different accounts. 25% of the benefits is greater than 25% of the the salary portion due primarily to insurance cost.</p>
8080	<p>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.</p>	<p>This is the District's total Unassigned Fund Balance which is below the 8.5% allowed by school code.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>These are dollars committed by Board action for future projects.</p>

<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	2,918,765
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,335,260
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,254,025</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,410,492
7000 Revenue from State Sources	7,009,693
8000 Revenue from Federal Sources	158,082
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$18,578,267</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,832,292</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,598,946
6112 Interim Real Estate Taxes	18,004
6113 Public Utility Realty Taxes	10,670
6114 Payments in Lieu of Current Taxes - State / Local	14,377
6150 Current Act 511 Taxes - Proportional Assessments	2,285,616
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	45,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	147,429
6910 Rentals	13,830
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	65,020
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$11,410,492
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,724,833
7160 Tuition for Orphans Subsidy	1,100
7220 Vocational Education	20,050
7271 Special Education funds for School-Aged Pupils	658,017
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,930
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	178,269
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,500
7340 State Property Tax Reduction Allocation	460,189
7810 State Share of Social Security and Medicare Taxes	263,135
7820 State Share of Retirement Contributions	1,178,670
REVENUE FROM STATE SOURCES	\$7,009,693
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	110,494
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,311
8517 NCLB, Title IV - 21st Century Schools	10,000
8521 Vocational Education - Operating Expenditures	10,277
REVENUE FROM FEDERAL SOURCES	\$158,082
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,578,267

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$8,598,946
Amount of Tax Relief for Homestead Exclusions	<u>\$462,656</u>
Total Approx. Tax Revenue:	\$9,061,602
Approx. Tax Levy for Tax Rate Calculation:	\$9,533,274

Adams

Total

2018-19 Data		
a. Assessed Value	\$883,270,200	\$883,270,200
b. Real Estate Mills	10.4597	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$641,658,583	\$641,658,583
d. Assessed Value	\$887,468,400	\$887,468,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$9,238,741	\$9,238,741
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$9,238,741	\$9,238,741
(f Total * g)		
i. Base Mills Subject to Index	10.4597	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.80000%	94.80000%
k. Tax Levy Needed	\$9,533,274	\$9,533,274
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	10.7421	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,533,274	\$9,533,274
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,070,618
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,598,946
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$8,598,946

Amount of Tax Relief for Homestead Exclusions

\$462,656

Total Approx. Tax Revenue:

\$9,061,602

Approx. Tax Levy for Tax Rate Calculation:

\$9,533,274

Adams

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

10.7421

q. Mills In Excess of Index
(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$9,533,274

\$9,533,274

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

Assessed Value Exclusion per Homestead

\$17,460.00

V.

Number of Homestead/Farmstead Properties

2482

2482

Median Assessed Value of Homestead Properties

\$221,100

Act 1 Index (current): 2.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,598,946
Amount of Tax Relief for Homestead Exclusions	<u>\$462,656</u>
Total Approx. Tax Revenue:	\$9,061,602
Approx. Tax Levy for Tax Rate Calculation:	\$9,533,274
	Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$460,189	Lowering RE Tax Rate	\$0	\$460,189
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,467			\$2,467
Amount of Tax Relief from State/Local Sources				\$462,656

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>
Adams	887,468,400	10.7421	9,533,274			94.80000%	
Totals:	887,468,400		9,533,274	462,656 =	9,070,618 X	94.80000% =	8,598,946

	<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	\$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 0

	<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	1.000%	0.000%	2,114,535	2,114,535
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	155,000	155,000
6154 Current Act 511 Amusement Taxes	4.000%	0.000%	16,081	16,081
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 2,285,616 2,285,616

Total Act 511, Current Taxes 2,285,616

Act 511 Tax Limit -->	641,658,583 X	12	7,699,903
	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>									
	Adams	10.4597	10.7421	2.70%	Yes	2.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				
6154	Current Act 511 Amusement Taxes	4.000%	4.000%	0.00%	Yes	2.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,975,054
1200 Special Programs - Elementary / Secondary	2,497,196
1300 Vocational Education	881,694
1400 Other Instructional Programs - Elementary / Secondary	126,411
Total Instruction	\$10,480,355
2000 Support Services	
2100 Support Services - Students	586,209
2200 Support Services - Instructional Staff	346,320
2300 Support Services - Administration	1,406,485
2400 Support Services - Pupil Health	212,824
2500 Support Services - Business	345,854
2600 Operation and Maintenance of Plant Services	1,206,237
2700 Student Transportation Services	984,865
2800 Support Services - Central	361,923
2900 Other Support Services	13,873
Total Support Services	\$5,464,590
3000 Operation of Non-Instructional Services	
3200 Student Activities	562,958
3300 Community Services	300
Total Operation of Non-Instructional Services	\$563,258
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,937,795
5200 Interfund Transfers - Out	176,000
Total Other Expenditures and Financing Uses	\$2,113,795
Total Estimated Expenditures and Other Financing Uses	\$18,621,998

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,556,990
200 Personnel Services - Employee Benefits	2,364,420
300 Purchased Professional and Technical Services	136,800
400 Purchased Property Services	17,509
500 Other Purchased Services	672,000
600 Supplies	221,851
800 Other Objects	5,484
Total Regular Programs - Elementary / Secondary	\$6,975,054
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	774,855
200 Personnel Services - Employee Benefits	451,462
300 Purchased Professional and Technical Services	953,000
400 Purchased Property Services	270
500 Other Purchased Services	312,463
600 Supplies	5,146
Total Special Programs - Elementary / Secondary	\$2,497,196
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	421,324
200 Personnel Services - Employee Benefits	255,859
400 Purchased Property Services	728
500 Other Purchased Services	184,300
600 Supplies	19,323
800 Other Objects	160
Total Vocational Education	\$881,694
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	39,356
200 Personnel Services - Employee Benefits	27,880
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	44,100
600 Supplies	75
Total Other Instructional Programs - Elementary / Secondary	\$126,411
Total Instruction	\$10,480,355
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	293,196
200 Personnel Services - Employee Benefits	202,118
300 Purchased Professional and Technical Services	50,469
500 Other Purchased Services	5,560
600 Supplies	34,408
800 Other Objects	458
Total Support Services - Students	\$586,209
2200 <u>Support Services - Instructional Staff</u>	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	158,065
200 Personnel Services - Employee Benefits	134,066
300 Purchased Professional and Technical Services	35,768
400 Purchased Property Services	1,265
500 Other Purchased Services	70
600 Supplies	17,086
Total Support Services - Instructional Staff	\$346,320
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	698,719
200 Personnel Services - Employee Benefits	462,957
300 Purchased Professional and Technical Services	108,625
400 Purchased Property Services	1,640
500 Other Purchased Services	88,900
600 Supplies	31,953
800 Other Objects	13,691
Total Support Services - Administration	\$1,406,485
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	69,796
200 Personnel Services - Employee Benefits	29,871
300 Purchased Professional and Technical Services	111,405
600 Supplies	1,752
Total Support Services - Pupil Health	\$212,824
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	178,864
200 Personnel Services - Employee Benefits	124,266
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	1,720
500 Other Purchased Services	4,025
600 Supplies	30,829
800 Other Objects	4,950
Total Support Services - Business	\$345,854
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	361,997
200 Personnel Services - Employee Benefits	249,970
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	163,160
500 Other Purchased Services	4,050
600 Supplies	360,890
800 Other Objects	1,170
Total Operation and Maintenance of Plant Services	\$1,206,237
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	9,091
200 Personnel Services - Employee Benefits	9,424
500 Other Purchased Services	963,000
600 Supplies	3,350

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$984,865
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	95,409
200 Personnel Services - Employee Benefits	68,139
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	13,000
600 Supplies	182,875
Total Support Services - Central	\$361,923
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,000
800 Other Objects	4,873
Total Other Support Services	\$13,873
Total Support Services	\$5,464,590
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	246,063
200 Personnel Services - Employee Benefits	105,083
300 Purchased Professional and Technical Services	63,150
400 Purchased Property Services	11,050
500 Other Purchased Services	64,700
600 Supplies	54,112
700 Property	3,500
800 Other Objects	15,300
Total Student Activities	\$562,958
3300 <u>Community Services</u>	
600 Supplies	300
Total Community Services	\$300
Total Operation of Non-Instructional Services	\$563,258
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	907,795
900 Other Uses of Funds	1,030,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,937,795
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	176,000
Total Interfund Transfers - Out	\$176,000
Total Other Expenditures and Financing Uses	\$2,113,795
TOTAL EXPENDITURES	\$18,621,998

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	3,560,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	125,000	50,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,134,622	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	1,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,875,622	\$3,106,000

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	\$4,875,622	\$3,106,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	25,690,000	24,680,000
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	\$25,690,000	\$24,680,000
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

1,606

1,606

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)	35,465	35,465
0599 Other Noncurrent Liabilities	539,762	539,762

Total Food Service / Cafeteria Operations Fund	\$576,833	\$576,833
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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		
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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		
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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		
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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		
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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	\$26,266,833	\$25,256,833

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$26,266,833	\$25,256,833
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,918,765
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,291,529
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,210,294

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,210,294
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