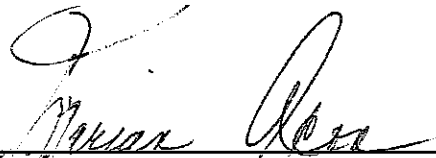


# FINAL GENERAL FUND BUDGET

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 7/15/19



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 7/8/19



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 7/8/19

Kathleen onuska

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

\_\_\_\_\_  
Telephone (724)775-7500      Extn :1813  
\_\_\_\_\_  
Extension

onuskak@rasd.org

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Rochester Area SD	COUNTY : Beaver	AUN : 127046903
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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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

Total Budgeted Expenditures	\$17095924
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/1/19
---------------------------------	----------------

DUE DATE: AUGUST 15, 2019

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

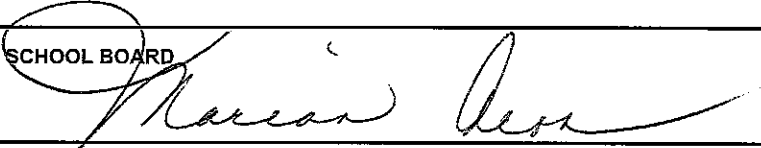
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Rochester Area SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127046903
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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> 7/8/19
--	-----------------------

**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance is assigned for PSERS and planned capital projects

<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	195,632
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,232,200
0850 Unassigned Fund Balance	740,029
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,972,229</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,869,968
7000 Revenue from State Sources	10,597,992
8000 Revenue from Federal Sources	627,964
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$17,095,924</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$19,068,153</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,326,068
6113 Public Utility Realty Taxes	5,400
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	39,500
6150 Current Act 511 Taxes - Proportional Assessments	762,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	442,500
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	159,000
6910 Rentals	49,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,869,968</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,419,295
7271 Special Education funds for School-Aged Pupils	813,623
7311 Pupil Transportation Subsidy	220,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	610,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,054
7340 State Property Tax Reduction Allocation	485,746
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	183,274
7810 State Share of Social Security and Medicare Taxes	320,000
7820 State Share of Retirement Contributions	1,500,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,597,992</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	437,137
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,653
8517 NCLB, Title IV - 21st Century Schools	10,038
8519 NCLB, Title VI - Flexibility and Accountability	12,136
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$627,964</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,095,924</b>

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$4,326,068</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$485,746</u></b>
Total Approx. Tax Revenue:	<b>\$4,811,814</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$5,281,288</b>

Beaver

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$71,066,411	\$71,066,411
b. Real Estate Mills	72.7500	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$202,008,073	\$202,008,073
d. Assessed Value	\$71,128,461	\$71,128,461
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$5,170,081	\$5,170,081
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,170,081	\$5,170,081
(f Total * g)		
i. Base Mills Subject to Index	72.7500	
(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	90.21020%	90.21020%
k. Tax Levy Needed	\$5,281,288	\$5,281,288
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>74.2500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,281,288	\$5,281,288
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,795,542
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,326,068
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,326,068</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$485,746</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$4,811,814</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,281,288</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	75.1507	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,345,354	\$5,345,354
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$4,274.00	
Number of Homestead/Farmstead Properties	1531	1531
Median Assessed Value of Homestead Properties		\$19,600

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,326,068</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$485,746</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$4,811,814</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,281,288</b>
	<b>Beaver</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$485,746	Lowering RE Tax Rate	\$0	\$485,746
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$485,746</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>
Beaver	71,128,461	74.2500	5,281,288			90.21020%	
<b>Totals:</b>	<b>71,128,461</b>		<b>5,281,288</b>	485,746 =	4,795,542 X	90.21020% =	4,326,068

	<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	\$10.00	\$0.00	20,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	9,500
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	10,000
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 39,500 39,500**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	600,000	600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	49,000	49,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	3,000	3,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.000	110,000	110,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 762,000 762,000**

**Total Act 511, Current Taxes 801,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>202,008,073 X</b>	<b>12</b>	<b>2,424,097</b>
	<b>Market Value</b>	<b>Mills</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> Beaver	72.7500	74.2500	2.07%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.3%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
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%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	3.3%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,771,445
1200 Special Programs - Elementary / Secondary	3,241,248
1300 Vocational Education	272,000
1400 Other Instructional Programs - Elementary / Secondary	219,769
<b>Total Instruction</b>	<b>\$10,504,462</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	507,856
2200 Support Services - Instructional Staff	489,125
2300 Support Services - Administration	1,088,384
2400 Support Services - Pupil Health	196,658
2500 Support Services - Business	327,259
2600 Operation and Maintenance of Plant Services	1,381,087
2700 Student Transportation Services	494,036
2800 Support Services - Central	472,559
2900 Other Support Services	4,500
<b>Total Support Services</b>	<b>\$4,961,464</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	336,188
3300 Community Services	25,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$361,188</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,268,810
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,268,810</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,095,924</b>

## 2019-2020 Final General Fund Budget

LEA : 127046903 Rochester Area SD

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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	3,318,647
200 Personnel Services - Employee Benefits	2,312,530
300 Purchased Professional and Technical Services	150,000
500 Other Purchased Services	851,500
600 Supplies	132,698
700 Property	3,300
800 Other Objects	2,770
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,771,445</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,195,442
200 Personnel Services - Employee Benefits	906,038
300 Purchased Professional and Technical Services	239,768
500 Other Purchased Services	900,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,241,248</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	272,000
<b>Total Vocational Education</b>	<b>\$272,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	143,501
200 Personnel Services - Employee Benefits	98,176
300 Purchased Professional and Technical Services	-59,408
500 Other Purchased Services	37,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$219,769</b>
<b>Total Instruction</b>	<b>\$10,504,462</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	296,221
200 Personnel Services - Employee Benefits	209,045
500 Other Purchased Services	200
600 Supplies	1,890
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$507,856</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	252,655
200 Personnel Services - Employee Benefits	220,726
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,450
600 Supplies	8,764
800 Other Objects	530
<b>Total Support Services - Instructional Staff</b>	<b>\$489,125</b>
<b>2300 <u>Support Services - Administration</u></b>	

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	538,180
200 Personnel Services - Employee Benefits	331,146
300 Purchased Professional and Technical Services	95,300
500 Other Purchased Services	76,126
600 Supplies	34,574
700 Property	1,700
800 Other Objects	11,358
<b>Total Support Services - Administration</b>	<b>\$1,088,384</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	99,474
200 Personnel Services - Employee Benefits	88,534
300 Purchased Professional and Technical Services	4,400
400 Purchased Property Services	250
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$196,658</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	172,841
200 Personnel Services - Employee Benefits	121,046
300 Purchased Professional and Technical Services	11,772
400 Purchased Property Services	18,500
500 Other Purchased Services	600
600 Supplies	1,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$327,259</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	431,469
200 Personnel Services - Employee Benefits	309,226
300 Purchased Professional and Technical Services	85,853
400 Purchased Property Services	104,798
500 Other Purchased Services	300
600 Supplies	373,200
700 Property	75,891
800 Other Objects	350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,381,087</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	959
200 Personnel Services - Employee Benefits	407
400 Purchased Property Services	3,500
500 Other Purchased Services	487,170
600 Supplies	2,000
<b>Total Student Transportation Services</b>	<b>\$494,036</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	152,706
200 Personnel Services - Employee Benefits	120,816
300 Purchased Professional and Technical Services	60,314

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	500
600 Supplies	70,160
700 Property	68,063
<b>Total Support Services - Central</b>	<b>\$472,559</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	4,500
<b>Total Other Support Services</b>	<b>\$4,500</b>
<b>Total Support Services</b>	<b>\$4,961,464</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	85,646
200 Personnel Services - Employee Benefits	36,378
300 Purchased Professional and Technical Services	60,150
400 Purchased Property Services	17,400
500 Other Purchased Services	48,540
600 Supplies	58,854
700 Property	2,000
800 Other Objects	27,220
<b>Total Student Activities</b>	<b>\$336,188</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	20,000
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$25,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$361,188</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	209,066
900 Other Uses of Funds	1,059,744
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,268,810</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,268,810</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,095,924</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	2,493,815	2,485,000
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	510,115	523,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	110,526	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	142,417	138,000
Pension Trust Fund		
Activity Fund	42,759	42,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,299,632</b>	<b>\$3,288,000</b>

**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** **\$3,299,632** **\$3,288,000**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	7,705,000	6,675,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	131,060	88,401
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	745,767	700,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$8,581,827</b>	<b>\$7,463,401</b>
---------------------------	--------------------	--------------------

**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

## 2019-2020 Final General Fund Budget

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**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>\$8,581,827</b>	<b>\$7,463,401</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	1,042,500	1,045,000
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		
<b>Total Short-Term Payables</b>	<b>\$1,042,500</b>	<b>\$1,045,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$9,624,327</b>	<b>\$8,508,401</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	195,632
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,972,229
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,972,229</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,167,861</b>
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