

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/12/19



President of the Board - Original Signature Required

6/12/19
Date

Secretary of the Board - Original Signature Required

6/12/19
Date

Chief School Administrator - Original Signature Required

12 June 19
Date

Michael J Sokoloski

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 : Stroudsburg Area SD	COUNTY : Monroe	AUN : 120456003
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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	\$118961790
Ending Unassigned Fund Balance	\$8694053
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 13 June 19
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DUE DATE: AUGUST 15, 2019

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

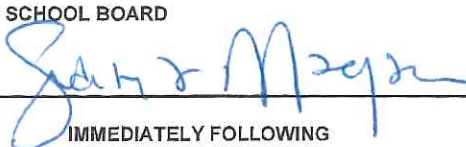
24 PS 6-687(a)(1)

(03/2006)

School District Name : Stroudsburg Area SD	County : Monroe	AUN Number : 120456003
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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 5/1/19
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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	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$1,874,773.00 Function 2700, Object 200: \$2,215,565.00	Transportation employees are considered full time when working 5 hours daily and receive a rich health insurance package and defined PSERS retirement plan
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.	Unassigned Fund Balance to be used for future unexpected expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance to be used for future technology upgrades, cyber school enhancements, vocational school upgrades, and future PSERS increases

<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	191,477	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,683,896	
0840 Assigned Fund Balance	6,866,384	
0850 Unassigned Fund Balance	8,694,053	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$23,244,333</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	74,280,242	
7000 Revenue from State Sources	33,903,164	
8000 Revenue from Federal Sources	3,887,000	
9000 Other Financing Sources	25,000	
Total Estimated Revenues And Other Financing Sources		<u>\$112,095,406</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$135,339,739</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	63,164,512
6112 Interim Real Estate Taxes	195,500
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	77,500
6150 Current Act 511 Taxes - Proportional Assessments	4,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,836,315
6500 Earnings on Investments	865,415
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	654,000
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	32,500
6990 Refunds and Other Miscellaneous Revenue	104,500
REVENUE FROM LOCAL SOURCES	\$74,280,242
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,189,000
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	3,025,025
7311 Pupil Transportation Subsidy	1,450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	2,665,205
7505 Ready to Learn Block Grant	776,707
7810 State Share of Social Security and Medicare Taxes	1,829,000
7820 State Share of Retirement Contributions	8,198,227
REVENUE FROM STATE SOURCES	\$33,903,164
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,150,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	175,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	30,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,992,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	495,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming	25,000
(Quarterly) Program	
REVENUE FROM FEDERAL SOURCES	\$3,887,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	25,000
OTHER FINANCING SOURCES	\$25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	112,095,406

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,164,512
Amount of Tax Relief for Homestead Exclusions	<u>\$2,665,205</u>
Total Approx. Tax Revenue:	\$65,829,717
Approx. Tax Levy for Tax Rate Calculation:	\$70,401,947

Monroe

Total

2018-19 Data

a. Assessed Value	\$428,658,900	\$428,658,900
b. Real Estate Mills	163.3000	

I. 2019-20 Data

c. 2017 STEB Market Value	\$2,371,186,663	\$2,371,186,663
d. Assessed Value	\$431,120,310	\$431,120,310
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$69,999,998	\$69,999,998
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$69,999,998	\$69,999,998
(f Total * g)		
i. Base Mills Subject to Index	163.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.25000%	93.25000%
k. Tax Levy Needed	\$70,401,947	\$70,401,947
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate	163.3000
(k / d * 1000)	

III. m. Tax Levy Generated by Mills	\$70,401,947	\$70,401,947
(I / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$67,736,742
(m - Amount of Tax Relief for Homestead Exclusions)	

o. Net Tax Revenue Generated By Mills	\$63,164,512
(n * Est. Pct. Collection)	

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

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Page - 2 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,164,512
Amount of Tax Relief for Homestead Exclusions	<u>\$2,665,205</u>
Total Approx. Tax Revenue:	\$65,829,717
Approx. Tax Levy for Tax Rate Calculation:	\$70,401,947

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	168.3623	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$72,584,407	\$72,584,407
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,286.00	
Number of Homestead/Farmstead Properties	7145	7145
Median Assessed Value of Homestead Properties		\$26,520

AUN: 120456003 Stroudsburg Area SD

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

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Page - 3 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$63,164,512

Amount of Tax Relief for Homestead Exclusions \$2,665,205

Total Approx. Tax Revenue: \$65,829,717

Approx. Tax Levy for Tax Rate Calculation: \$70,401,947

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,665,205	Lowering RE Tax Rate	\$0	\$2,665,205
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,665,205

CODE6111 Current Real Estate Taxes

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</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>			
Monroe	431,120,310	163.3000	70,401,947			93.25000%
Totals:	431,120,310		70,401,947	-	2,665,205 =	67,736,742 X 93.25000% = 63,164,512

	<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
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	77,500	77,500
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
	Total Current Act 511 Taxes– Flat Rate Assessments			77,500	77,500
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%	3,400,000	3,400,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	725,000	725,000
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
	Total Current Act 511 Taxes– Proportional Assessments			4,125,000	4,125,000
	Total Act 511, Current Taxes				4,202,500

Act 511 Tax Limit -->

2,371,186,663 X

12

28,454,240

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> Monroe	163.3000	163.3000	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	50,715,987
1200 Special Programs - Elementary / Secondary	17,315,197
1300 Vocational Education	1,741,933
1400 Other Instructional Programs - Elementary / Secondary	531,500
1500 Nonpublic School Programs	13,000
Total Instruction	\$70,317,617
2000 Support Services	
2100 Support Services - Students	3,169,749
2200 Support Services - Instructional Staff	1,967,003
2300 Support Services - Administration	7,099,514
2400 Support Services - Pupil Health	1,238,905
2500 Support Services - Business	927,239
2600 Operation and Maintenance of Plant Services	11,630,515
2700 Student Transportation Services	5,577,338
2800 Support Services - Central	1,103,575
2900 Other Support Services	37,500
Total Support Services	\$32,751,338
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,647,584
3300 Community Services	14,000
Total Operation of Non-Instructional Services	\$1,661,584
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,231,251
Total Other Expenditures and Financing Uses	\$14,231,251
Total Estimated Expenditures and Other Financing Uses	\$118,961,790

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	26,048,847
200 Personnel Services - Employee Benefits	18,448,730
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	344,675
500 Other Purchased Services	3,457,700
600 Supplies	1,250,750
700 Property	1,112,300
800 Other Objects	3,985
Total Regular Programs - Elementary / Secondary	\$50,715,987
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,307,987
200 Personnel Services - Employee Benefits	6,192,810
300 Purchased Professional and Technical Services	3,599,500
400 Purchased Property Services	7,250
500 Other Purchased Services	94,500
600 Supplies	96,900
700 Property	11,000
800 Other Objects	5,250
Total Special Programs - Elementary / Secondary	\$17,315,197
1300 Vocational Education	
500 Other Purchased Services	1,741,933
Total Vocational Education	\$1,741,933
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	200,000
200 Personnel Services - Employee Benefits	80,000
300 Purchased Professional and Technical Services	156,000
500 Other Purchased Services	55,000
600 Supplies	15,500
700 Property	25,000
Total Other Instructional Programs - Elementary / Secondary	\$531,500
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	13,000
Total Nonpublic School Programs	\$13,000
Total Instruction	\$70,317,617
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,764,770
200 Personnel Services - Employee Benefits	1,277,879
300 Purchased Professional and Technical Services	58,500
500 Other Purchased Services	250
600 Supplies	66,050
800 Other Objects	2,300

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,169,749
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	951,158
200 Personnel Services - Employee Benefits	668,345
300 Purchased Professional and Technical Services	199,300
400 Purchased Property Services	15,750
500 Other Purchased Services	5,050
600 Supplies	125,100
800 Other Objects	2,300
Total Support Services - Instructional Staff	\$1,967,003
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,216,994
200 Personnel Services - Employee Benefits	2,485,820
300 Purchased Professional and Technical Services	865,800
400 Purchased Property Services	3,000
500 Other Purchased Services	178,300
600 Supplies	288,450
700 Property	17,000
800 Other Objects	44,150
Total Support Services - Administration	\$7,099,514
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	472,088
200 Personnel Services - Employee Benefits	396,192
300 Purchased Professional and Technical Services	346,900
400 Purchased Property Services	1,100
500 Other Purchased Services	1,000
600 Supplies	18,750
700 Property	1,000
800 Other Objects	1,875
Total Support Services - Pupil Health	\$1,238,905
2500 Support Services - Business	
100 Personnel Services - Salaries	472,976
200 Personnel Services - Employee Benefits	353,313
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	10,000
500 Other Purchased Services	31,450
600 Supplies	11,000
800 Other Objects	3,500
Total Support Services - Business	\$927,239
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,438,152
200 Personnel Services - Employee Benefits	3,746,753
300 Purchased Professional and Technical Services	208,000
400 Purchased Property Services	703,160
500 Other Purchased Services	411,950

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Printed 6/13/2019 8:41:05 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	1,915,500
700 Property	202,500
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$11,630,515
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,874,773
200 Personnel Services - Employee Benefits	2,215,565
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	686,500
500 Other Purchased Services	146,000
600 Supplies	580,500
700 Property	90,000
800 Other Objects	500
Total Student Transportation Services	\$5,577,338
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	352,023
200 Personnel Services - Employee Benefits	280,052
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	77,000
500 Other Purchased Services	36,000
600 Supplies	180,000
700 Property	175,000
800 Other Objects	500
Total Support Services - Central	\$1,103,575
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,500
Total Other Support Services	\$37,500
Total Support Services	\$32,751,338
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	717,249
200 Personnel Services - Employee Benefits	416,085
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	81,500
500 Other Purchased Services	147,750
600 Supplies	131,500
700 Property	100,000
800 Other Objects	10,500
Total Student Activities	\$1,647,584
3300 <u>Community Services</u>	
500 Other Purchased Services	14,000
Total Community Services	\$14,000
Total Operation of Non-Instructional Services	\$1,661,584

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Page - 4 of 4

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,144,251
900 Other Uses of Funds	10,087,000
Total Debt Service / Other Expenditures and Financing Uses	\$14,231,251
Total Other Expenditures and Financing Uses	\$14,231,251
TOTAL EXPENDITURES	\$118,961,790

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	30,500,000	25,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	4,300,000	2,600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,150,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund	500,000	500,000
Permanent Fund		
Total Cash and Short-Term Investments	\$36,875,000	\$29,425,000

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		

<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	\$36,875,000	\$29,425,000

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection****General Fund**

0510 Bonds Payable	50,065,000	42,279,279
0520 Extended-Term Financing Agreements Payable	67,081,000	63,068,643
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,800,000	2,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	7,200,000
0599 Other Noncurrent Liabilities	177,000,000	180,000,000

Total General Fund**\$303,646,000****\$295,047,922****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 Indebtedness06/30/2019 Estimate06/30/2020 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	\$303,646,000	\$295,047,922

Short-Term Payables**06/30/2019 Estimate****06/30/2020 Projection**

General Fund	3,000,000	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		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
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 Short-Term Payables	\$3,250,000	\$3,250,000
TOTAL INDEBTEDNESS	\$306,896,000	\$298,297,922

Account Description	Amounts
0810 Nonspendable Fund Balance	191,477
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,683,896
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,694,053
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,377,949

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,569,426
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