

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2019

President of the Board - Original Signature Required



Date

5/29/19

Secretary of the Board - Original Signature Required



Date

5/29/19

Chief School Administrator - Original Signature Required



Date

5.29.19

Bill Fendya

(814)273-1033

Extin :

Contact Person

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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 : General McLane SD	COUNTY : Erie	AUN : 105253903
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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	\$35453537
Ending Unassigned Fund Balance	\$1559647
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.4%

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 5.28.19
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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 : General McLane SD	County : Erie	AUN Number : 105253903
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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 April 17, 2019
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET
Carrie Crow

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency for unforeseen expenses
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.	Cumulative surpluses to minimize/avoid tax increases.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amounts are committed for PSERS employer contributions, OPEB, unused sick day payment obligations and health care 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	134,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,050,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,501,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,551,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,871,356
7000 Revenue from State Sources	17,856,362
8000 Revenue from Federal Sources	673,466
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$33,401,184</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$45,952,184</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,356,669
6112 Interim Real Estate Taxes	42,500
6113 Public Utility Realty Taxes	15,300
6114 Payments in Lieu of Current Taxes - State / Local	31,175
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,859,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	530,000
6500 Earnings on Investments	185,000
6700 Revenues from LEA Activities	45,950
6800 Revenues from Intermediary Sources / Pass-Through Funds	410,859
6910 Rentals	23,000
6940 Tuition from Patrons	293,289
6990 Refunds and Other Miscellaneous Revenue	43,814
REVENUE FROM LOCAL SOURCES	\$14,871,356
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,063,919
7271 Special Education funds for School-Aged Pupils	1,530,189
7311 Pupil Transportation Subsidy	964,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,400
7340 State Property Tax Reduction Allocation	518,708
7810 State Share of Social Security and Medicare Taxes	630,446
7820 State Share of Retirement Contributions	3,108,500
REVENUE FROM STATE SOURCES	\$17,856,362
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	324,761
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,336
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	255,369
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$673,466
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,401,184

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,356,669

Amount of Tax Relief for Homestead Exclusions \$518,708

Total Approx. Tax Revenue: \$11,875,377

Approx. Tax Levy for Tax Rate Calculation: \$12,455,505

Erie

Total

2018-19 Data		
a. Assessed Value	\$953,930,079	\$953,930,079
b. Real Estate Mills	12.8500	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$913,518,428	\$913,518,428
d. Assessed Value	\$959,592,069	\$959,592,069
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$12,258,002	\$12,258,002
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$12,258,002	\$12,258,002
(f Total * g)		
i. Base Mills Subject to Index	12.8500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.14000%	95.14000%
k. Tax Levy Needed	\$12,455,505	\$12,455,505
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	12.9800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,455,505	\$12,455,505
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,936,797
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,356,669
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,356,669	
Amount of Tax Relief for Homestead Exclusions	<u>\$518,708</u>	
Total Approx. Tax Revenue:	\$11,875,377	
Approx. Tax Levy for Tax Rate Calculation:	\$12,455,505	

Erie

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	13.2483	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,712,964	\$12,712,964
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

V. Assessed Value Exclusion per Homestead	\$10,202.00	
Number of Homestead/Farmstead Properties	3946	3946
Median Assessed Value of Homestead Properties		\$143,150

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,356,669
Amount of Tax Relief for Homestead Exclusions	<u>\$518,708</u>
Total Approx. Tax Revenue:	\$11,875,377
Approx. Tax Levy for Tax Rate Calculation:	\$12,455,505
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$518,708	Lowering RE Tax Rate	\$0	\$518,708
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$518,708

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>
Erie	959,592,069	12.9800	12,455,505			95.14000%	
Totals:	959,592,069		12,455,505	518,708 =	11,936,797 X	95.14000% =	11,356,669

	<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	\$5.00	\$0.00	34,000
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 34,000 34,000

	<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%	1,699,800	1,699,800
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
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 1,859,800 1,859,800

Total Act 511, Current Taxes 1,893,800

Act 511 Tax Limit -->	913,518,428 X	12	10,962,221
	Market Value	Mills	(511 Limit)

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> Erie	12.8500	12.9800	1.02%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,501,242
1200 Special Programs - Elementary / Secondary	4,464,088
1300 Vocational Education	1,369,994
1400 Other Instructional Programs - Elementary / Secondary	573,845
1600 Adult Education Programs	3,000
Total Instruction	\$20,912,169
2000 Support Services	
2100 Support Services - Students	1,215,625
2200 Support Services - Instructional Staff	1,583,854
2300 Support Services - Administration	2,161,051
2400 Support Services - Pupil Health	456,885
2500 Support Services - Business	382,108
2600 Operation and Maintenance of Plant Services	3,100,682
2700 Student Transportation Services	2,360,983
2800 Support Services - Central	3,500
2900 Other Support Services	51,785
Total Support Services	\$11,316,473
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,017,841
Total Operation of Non-Instructional Services	\$1,017,841
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,057,054
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$2,207,054
Total Estimated Expenditures and Other Financing Uses	\$35,453,537

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	8,156,681
200 Personnel Services - Employee Benefits	5,333,033
300 Purchased Professional and Technical Services	136,692
400 Purchased Property Services	1,500
500 Other Purchased Services	381,200
600 Supplies	389,134
700 Property	103,002
Total Regular Programs - Elementary / Secondary	\$14,501,242
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,997,100
200 Personnel Services - Employee Benefits	1,217,093
300 Purchased Professional and Technical Services	756,768
500 Other Purchased Services	458,650
600 Supplies	34,477
Total Special Programs - Elementary / Secondary	\$4,464,088
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	558,997
200 Personnel Services - Employee Benefits	375,045
500 Other Purchased Services	405,635
600 Supplies	20,246
700 Property	10,071
Total Vocational Education	\$1,369,994
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	46,007
200 Personnel Services - Employee Benefits	29,633
300 Purchased Professional and Technical Services	375,205
500 Other Purchased Services	123,000
Total Other Instructional Programs - Elementary / Secondary	\$573,845
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
Total Adult Education Programs	\$3,000
Total Instruction	\$20,912,169
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	686,606
200 Personnel Services - Employee Benefits	470,241
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	4,000
600 Supplies	48,278
800 Other Objects	1,500
Total Support Services - Students	\$1,215,625

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	696,126
200 Personnel Services - Employee Benefits	584,065
300 Purchased Professional and Technical Services	27,346
400 Purchased Property Services	50,500
500 Other Purchased Services	19,440
600 Supplies	187,819
700 Property	17,043
800 Other Objects	1,515
Total Support Services - Instructional Staff	\$1,583,854
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,128,837
200 Personnel Services - Employee Benefits	664,493
300 Purchased Professional and Technical Services	191,440
500 Other Purchased Services	51,525
600 Supplies	76,415
700 Property	24,461
800 Other Objects	23,880
Total Support Services - Administration	\$2,161,051
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	252,075
200 Personnel Services - Employee Benefits	189,382
300 Purchased Professional and Technical Services	225
600 Supplies	12,418
700 Property	2,785
Total Support Services - Pupil Health	\$456,885
2500 Support Services - Business	
100 Personnel Services - Salaries	216,032
200 Personnel Services - Employee Benefits	126,568
300 Purchased Professional and Technical Services	2,220
500 Other Purchased Services	17,238
600 Supplies	19,050
800 Other Objects	1,000
Total Support Services - Business	\$382,108
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,041,752
200 Personnel Services - Employee Benefits	763,212
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	665,350
500 Other Purchased Services	145,318
600 Supplies	272,800
700 Property	140,750
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$3,100,682
2700 Student Transportation Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,035,722
200 Personnel Services - Employee Benefits	550,164
300 Purchased Professional and Technical Services	4,795
400 Purchased Property Services	22,444
500 Other Purchased Services	68,774
600 Supplies	285,656
700 Property	393,228
800 Other Objects	200
Total Student Transportation Services	\$2,360,983
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	3,500
Total Support Services - Central	\$3,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	51,785
Total Other Support Services	\$51,785
Total Support Services	\$11,316,473
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	499,751
200 Personnel Services - Employee Benefits	235,805
300 Purchased Professional and Technical Services	75,236
400 Purchased Property Services	9,500
500 Other Purchased Services	123,420
600 Supplies	15,929
700 Property	57,200
800 Other Objects	1,000
Total Student Activities	\$1,017,841
Total Operation of Non-Instructional Services	\$1,017,841
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,057,054
Total Interfund Transfers - Out	\$2,057,054
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$2,207,054
TOTAL EXPENDITURES	\$35,453,537

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	14,510,000	14,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,454,000	5,178,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,000	35,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund		
Permanent Fund	555,000	555,000
Total Cash and Short-Term Investments	\$18,629,000	\$20,343,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	2,490,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	610,000	557,000
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	\$3,100,000	\$3,057,000
TOTAL CASH AND INVESTMENTS	\$21,729,000	\$23,400,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,900,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	615,000	615,000
0599 Other Noncurrent Liabilities	47,586,000	47,586,000
Total General Fund	\$50,101,000	\$50,201,000

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	970,000	970,000
Total Food Service / Cafeteria Operations Fund	\$970,000	\$970,000
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	\$51,071,000	\$51,171,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,000,000	4,000,000
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	10,000	10,000
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	\$4,010,000	\$4,010,000
TOTAL INDEBTEDNESS	\$55,081,000	\$55,181,000

Account Description	Amounts
0810 Nonspendable Fund Balance	134,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,939,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,559,647
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,498,647
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,782,647