

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

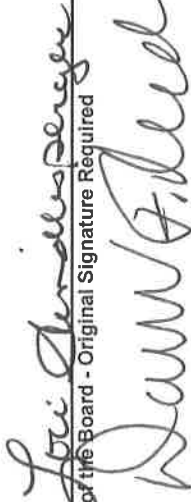
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/13/2019



President of the Board - Original Signature Required

6-13-19
Date



Secretary of the Board - Original Signature Required

6-13-19
Date

06/14/19
Date

Chief School Administrator - Original Signature Required

Lori Gindlesperger

(814)267-4621 Extn :

Contact Person

Telephone Extension

lgindlesperger@bbsd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berlin Brothersvalley SD	COUNTY : Somerset	AUN : 108561003
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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

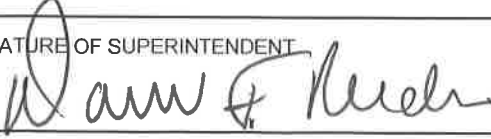
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$13312466
Ending Unassigned Fund Balance	\$1437168
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.8%

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 06/14/19
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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 : Berlin Brothersvalley SD	County : Somerset	AUN Number : 108561003
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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 5-10-2019
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<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.	The District budgets yearly for emergencies and/or to add to budgetary reserve.
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.	The District budgets yearly for emergencies and/or to add to budgetary reserve.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,234,897
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,234,897</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,512,721
7000 Revenue from State Sources	7,813,516
8000 Revenue from Federal Sources	188,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$11,514,737</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$14,749,634</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,608,720
6112 Interim Real Estate Taxes	10,085
6113 Public Utility Realty Taxes	3,400
6114 Payments in Lieu of Current Taxes - State / Local	7,666
6120 Current Per Capita Taxes, Section 679	14,200
6140 Current Act 511 Taxes - Flat Rate Assessments	33,300
6150 Current Act 511 Taxes - Proportional Assessments	490,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	115,650
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	146,200
6920 Contributions and Donations from Private Sources	6,500
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$3,512,721

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	5,250,000
7220 Vocational Education	17,000
7240 Driver Education - Student	1,450
7271 Special Education funds for School-Aged Pupils	550,000
7311 Pupil Transportation Subsidy	325,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	280,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,253
7340 State Property Tax Reduction Allocation	213,813
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	150,000
7810 State Share of Social Security and Medicare Taxes	185,000
7820 State Share of Retirement Contributions	800,000

REVENUE FROM STATE SOURCES \$7,813,516

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	150,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8517 NCLB, Title IV - 21st Century Schools	7,500

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
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REVENUE FROM FEDERAL SOURCES	\$188,500
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,514,737
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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,608,720
Amount of Tax Relief for Homestead Exclusions	<u>\$213,813</u>
Total Approx. Tax Revenue:	\$2,822,533
Approx. Tax Levy for Tax Rate Calculation:	\$3,018,888

Somerset

Total

2018-19 Data		
a. Assessed Value	\$104,594,560	\$104,594,560
b. Real Estate Mills	28.7500	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$311,200,185	\$311,200,185
d. Assessed Value	\$105,004,810	\$105,004,810
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$3,007,094	\$3,007,094
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$3,007,094	\$3,007,094
(f Total * g)		
i. Base Mills Subject to Index	28.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$3,018,888	\$3,018,888
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	28.7500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,018,888	\$3,018,888
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,805,075
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,608,720
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,608,720	
Amount of Tax Relief for Homestead Exclusions	<u>\$213,813</u>	
Total Approx. Tax Revenue:	\$2,822,533	
Approx. Tax Levy for Tax Rate Calculation:	\$3,018,888	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.6412	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,112,469	\$3,112,469
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	\$4,566.00	
Number of Homestead/Farmstead Properties	1647	1647
Median Assessed Value of Homestead Properties		\$24,000

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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:	\$2,608,720
Amount of Tax Relief for Homestead Exclusions	<u>\$213,813</u>
Total Approx. Tax Revenue:	\$2,822,533
Approx. Tax Levy for Tax Rate Calculation:	\$3,018,888
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$213,813	Lowering RE Tax Rate	\$0	\$213,813
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$213,813

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>
Somerset	105,004,810	28.7500	3,018,888			93.00000%	
Totals:	105,004,810		3,018,888	213,813 =	2,805,075 X	93.00000% =	2,608,720

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,200
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	\$5.00	\$0.00	14,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	19,100
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 33,300 33,300

	<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%	450,000	450,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	40,000	40,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes – Proportional Assessments 490,000 490,000

Total Act 511, Current Taxes 523,300

Act 511 Tax Limit -->	311,200,185 X	12	3,734,402
	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> Somerset	28.7500	28.7500	0.00%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes					3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,158,362
1200 Special Programs - Elementary / Secondary	1,149,032
1300 Vocational Education	808,306
1400 Other Instructional Programs - Elementary / Secondary	71,546
1600 Adult Education Programs	1,994
Total Instruction	\$7,189,240
2000 Support Services	
2100 Support Services - Students	527,757
2200 Support Services - Instructional Staff	324,776
2300 Support Services - Administration	793,031
2400 Support Services - Pupil Health	90,000
2500 Support Services - Business	259,256
2600 Operation and Maintenance of Plant Services	882,506
2700 Student Transportation Services	690,560
2800 Support Services - Central	198,183
2900 Other Support Services	3,200
Total Support Services	\$3,769,269
3000 Operation of Non-Instructional Services	
3200 Student Activities	384,931
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$393,931
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,282,945
5900 Budgetary Reserve	677,081
Total Other Expenditures and Financing Uses	\$1,960,026
Total Estimated Expenditures and Other Financing Uses	\$13,312,466

2019-2020 Final General Fund Budget

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,759,796
200 Personnel Services - Employee Benefits	1,939,368
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	20,960
500 Other Purchased Services	261,594
600 Supplies	147,204
700 Property	6,690
800 Other Objects	21,750
Total Regular Programs - Elementary / Secondary	\$5,158,362
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	574,598
200 Personnel Services - Employee Benefits	382,518
300 Purchased Professional and Technical Services	56,000
500 Other Purchased Services	122,750
600 Supplies	12,366
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$1,149,032
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	183,831
200 Personnel Services - Employee Benefits	116,907
400 Purchased Property Services	1,500
500 Other Purchased Services	472,950
600 Supplies	15,318
700 Property	17,600
800 Other Objects	200
Total Vocational Education	\$808,306
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,209
200 Personnel Services - Employee Benefits	18,319
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	2,650
500 Other Purchased Services	3,300
600 Supplies	2,278
800 Other Objects	3,790
Total Other Instructional Programs - Elementary / Secondary	\$71,546
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	1,376
200 Personnel Services - Employee Benefits	131
500 Other Purchased Services	124
600 Supplies	228
800 Other Objects	135

2019-2020 Final General Fund Budget

LEA : 108561003 Berlin Brothersvalley SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
Total Adult Education Programs	\$1,994
Total Instruction	\$7,189,240
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	231,075
200 Personnel Services - Employee Benefits	174,252
300 Purchased Professional and Technical Services	100,880
500 Other Purchased Services	2,725
600 Supplies	18,525
800 Other Objects	300
Total Support Services - Students	\$527,757
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	176,047
200 Personnel Services - Employee Benefits	127,729
300 Purchased Professional and Technical Services	6,305
500 Other Purchased Services	4,015
600 Supplies	6,514
700 Property	4,016
800 Other Objects	150
Total Support Services - Instructional Staff	\$324,776
2300 Support Services - Administration	
100 Personnel Services - Salaries	448,168
200 Personnel Services - Employee Benefits	220,171
300 Purchased Professional and Technical Services	24,700
400 Purchased Property Services	4,750
500 Other Purchased Services	68,210
600 Supplies	11,937
800 Other Objects	15,095
Total Support Services - Administration	\$793,031
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	44,540
200 Personnel Services - Employee Benefits	38,458
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	720
500 Other Purchased Services	250
600 Supplies	2,622
700 Property	500
800 Other Objects	910
Total Support Services - Pupil Health	\$90,000
2500 Support Services - Business	
100 Personnel Services - Salaries	133,891
200 Personnel Services - Employee Benefits	94,182
400 Purchased Property Services	300

2019-2020 Final General Fund Budget

LEA : 108561003 Berlin Brothersvalley SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,850
600 Supplies	1,733
800 Other Objects	27,300
Total Support Services - Business	\$259,256
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	260,219
200 Personnel Services - Employee Benefits	221,538
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	209,897
500 Other Purchased Services	15,310
600 Supplies	131,742
700 Property	10,000
800 Other Objects	8,800
Total Operation and Maintenance of Plant Services	\$882,506
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	655,560
600 Supplies	35,000
Total Student Transportation Services	\$690,560
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	79,993
200 Personnel Services - Employee Benefits	51,583
300 Purchased Professional and Technical Services	4,750
400 Purchased Property Services	2,000
500 Other Purchased Services	4,240
600 Supplies	9,393
800 Other Objects	46,224
Total Support Services - Central	\$198,183
2900 <u>Other Support Services</u>	
500 Other Purchased Services	3,200
Total Other Support Services	\$3,200
Total Support Services	\$3,769,269
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	153,147
200 Personnel Services - Employee Benefits	48,861
400 Purchased Property Services	8,725
500 Other Purchased Services	69,314
600 Supplies	77,463
700 Property	3,211
800 Other Objects	24,210
Total Student Activities	\$384,931
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,500
800 Other Objects	7,500

<u>Description</u>	<u>Amount</u>
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$393,931
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	143,959
900 Other Uses of Funds	1,138,986
Total Debt Service / Other Expenditures and Financing Uses	\$1,282,945
5900 Budgetary Reserve	
800 Other Objects	677,081
Total Budgetary Reserve	\$677,081
Total Other Expenditures and Financing Uses	\$1,960,026
TOTAL EXPENDITURES	\$13,312,466

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	3,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	300,000	100,000
Other Capital Projects Fund	1,000	1,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,416,000	\$2,216,000

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 **\$3,416,000** **\$2,216,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	5,650,000	4,565,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	167,100	121,114
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$5,817,100	\$4,686,114
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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

2019-2020 Final General Fund Budget

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Printed 9/5/2019 1:05:19 PM

Page - 3 of 6

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$5,817,100	\$4,686,114

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	\$5,817,100	\$4,686,114
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,437,168
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,437,168
5900 Budgetary Reserve	677,081
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,114,249