

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2019

Abma Lesko
President of the Board - Original Signature Required

Date

7/12/19

Corina Lesko
Secretary of the Board - Original Signature Required

Date

7/12/19

Corina Lesko
Chief School Administrator - Original Signature Required

Date

7/12/19

Corina Lesko

(570)339-1500

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Contact Person

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 : Mount Carmel Area SD	COUNTY : Northumberland	AUN : 116495103
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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	\$20786204
Ending Unassigned Fund Balance	\$1393052
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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

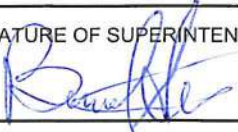
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/12/19
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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 : Mount Carmel Area SD	County : Northumberland	AUN Number : 116495103
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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 <div style="font-size: 1.5em; font-family: cursive;">5/21/19</div>
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$13,260.94 C x 2%: \$4,457.78</p>	<p>Final Real Estate tax rate is 53.19 mills for Northumberland County and 31.92 for Columbia County</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$67,205.00 Function 2200, Object 200: \$122,338.00</p>	<p>Benefit package exceeds the salary for one employee in this function and there is \$50,000 included for tuition reimbursements in this function as well.</p>
5290	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2500, Object 100: \$173,820.00 Function 2500, Object 200: \$180,637.00</p>	<p>Benefit packages exceed salaries.</p>
5310	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2700, Object 100: \$23,100.00 Function 2700, Object 200: \$26,503.00</p>	<p>Benefit package exceeds salaries.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Monies from the fund balance will be used to balance the budget</p>

ITEM	AMOUNTS
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	1,400,000
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,400,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,917,316
7000 Revenue from State Sources	14,056,654
8000 Revenue from Federal Sources	805,286
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,779,256</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,179,256</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,135,382
6113 Public Utility Realty Taxes	5,400
6114 Payments in Lieu of Current Taxes - State / Local	2,847
6120 Current Per Capita Taxes, Section 679	26,660
6140 Current Act 511 Taxes - Flat Rate Assessments	40,160
6150 Current Act 511 Taxes - Proportional Assessments	1,326,267
6400 Delinquencies on Taxes Levied / Assessed by the LEA	637,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	390,000
6910 Rentals	3,600
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	55,000
6990 Refunds and Other Miscellaneous Revenue	275,000
REVENUE FROM LOCAL SOURCES	\$5,917,316
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,770,223
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,256,500
7292 Pre-K Counts	510,000
7311 Pupil Transportation Subsidy	355,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	295,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	222,889
7360 Safe Schools	108,000
7505 Ready to Learn Block Grant	328,175
7810 State Share of Social Security and Medicare Taxes	350,000
7820 State Share of Retirement Contributions	1,763,867
REVENUE FROM STATE SOURCES	\$14,056,654
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	542,393
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,695
8517 NCLB, Title IV - 21st Century Schools	37,198
8519 NCLB, Title VI - Flexibility and Accountability	28,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	120,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$805,286
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,779,256

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,135,820		
Amount of Tax Relief for Homestead Exclusions	\$222,889		
Total Approx. Tax Revenue:	\$3,358,709		
Approx. Tax Levy for Tax Rate Calculation:	\$3,912,089		

	Columbia	Northumberland	Total
2018-19 Data			
a. Assessed Value	\$36,598	\$69,284,405	\$69,321,003
b. Real Estate Mills	47.9200	54.5900	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$117,450	\$253,500,306	\$253,617,756
d. Assessed Value	\$36,598	\$69,358,915	\$69,395,513
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$1,754	\$3,782,236	\$3,783,990
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	0.04631%	99.95369%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$1,752	\$3,782,238	\$3,783,990
(f Total * g)			
i. Base Mills Subject to Index	47.9200	54.5900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%	85.00000%
k. Tax Levy Needed	\$1,812	\$3,910,277	\$3,912,089
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	49.5100	56.3700	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,812	\$3,909,762	\$3,911,574
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,688,685
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,135,382
(n * Est. Pct. Collection)			

Act 1 Index (current):	3.5%		
Calculation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,135,820		
Amount of Tax Relief for Homestead Exclusions	<u>\$222,889</u>		
Total Approx. Tax Revenue:	\$3,358,709		
Approx. Tax Levy for Tax Rate Calculation:	\$3,912,089		
	Columbia	Northumberland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	49.5972	56.5006	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,815	\$3,918,820	\$3,920,635
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$1,341.00	
Number of Homestead/Farmstead Properties		3124	3124
Median Assessed Value of Homestead Properties			\$6,590

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,135,820		
Amount of Tax Relief for Homestead Exclusions	<u>\$222,889</u>		
Total Approx. Tax Revenue:	\$3,358,709		
Approx. Tax Levy for Tax Rate Calculation:	\$3,912,089		
	Columbia	Northumberland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$222,889	Lowering RE Tax Rate	\$0	\$222,889
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$222,889

2019-2020 Final General Fund Budget

Local Education Agency Tax Data

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111	Current Real Estate Taxes			Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Columbia	36,598	49.5100	1,812			85.00000%	
Northumberland	69,358,915	56.3700	3,909,762			85.00000%	
Totals:	69,395,513		3,911,574	- 222,889 =	3,688,685 X	85.00000% =	3,135,382

			Rate			Estimated Revenue	
6120	Current Per Capita Taxes, Section 679			\$5.00		26,660	
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	53,320	26,660
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	13,500	13,500
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						66,820	40,160
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	925,000	925,000
6152	Current Act 511 Occupation Taxes			180.0000	0.000	358,267	358,267
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	43,000	43,000
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						1,326,267	1,326,267
Total Act 511, Current Taxes							1,366,427
Act 511 Tax Limit -->				253,617,756 X	12	3,043,413	
				Market Value	Mills	(511 Limit)	

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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>									
	Columbia	47.9200	49.5100	3.32%	Yes	3.5%				
	Northumberland	54.5900	56.3700	3.27%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	180.0000	180.0000	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,631,619
1200 Special Programs - Elementary / Secondary	3,188,588
1300 Vocational Education	645,699
1400 Other Instructional Programs - Elementary / Secondary	276,725
1500 Nonpublic School Programs	20,000
1800 Pre-Kindergarten	534,047
Total Instruction	\$14,296,678
2000 Support Services	
2100 Support Services - Students	679,248
2200 Support Services - Instructional Staff	223,543
2300 Support Services - Administration	1,264,071
2400 Support Services - Pupil Health	260,469
2500 Support Services - Business	365,957
2600 Operation and Maintenance of Plant Services	1,503,389
2700 Student Transportation Services	667,533
2800 Support Services - Central	162,321
Total Support Services	\$5,126,531
3000 Operation of Non-Instructional Services	
3200 Student Activities	333,870
3300 Community Services	7,050
Total Operation of Non-Instructional Services	\$340,920
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,022,075
Total Other Expenditures and Financing Uses	\$1,022,075
Total Estimated Expenditures and Other Financing Uses	\$20,786,204

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,569,502
200 Personnel Services - Employee Benefits	4,212,217
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	750
500 Other Purchased Services	718,150
600 Supplies	118,500
700 Property	8,500
Total Regular Programs - Elementary / Secondary	\$9,631,619
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,484,147
200 Personnel Services - Employee Benefits	1,125,191
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	465,000
600 Supplies	11,250
700 Property	3,000
Total Special Programs - Elementary / Secondary	\$3,188,588
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	112,571
200 Personnel Services - Employee Benefits	77,128
300 Purchased Professional and Technical Services	450,000
600 Supplies	6,000
Total Vocational Education	\$645,699
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	141,753
200 Personnel Services - Employee Benefits	94,972
500 Other Purchased Services	40,000
Total Other Instructional Programs - Elementary / Secondary	\$276,725
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	20,000
Total Nonpublic School Programs	\$20,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	95,935
200 Personnel Services - Employee Benefits	92,281
500 Other Purchased Services	1,831
600 Supplies	4,000
700 Property	340,000
Total Pre-Kindergarten	\$534,047
Total Instruction	\$14,296,678
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	360,218

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	306,430
300 Purchased Professional and Technical Services	7,200
500 Other Purchased Services	100
600 Supplies	800
700 Property	4,500
Total Support Services - Students	\$679,248
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	67,205
200 Personnel Services - Employee Benefits	122,338
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	6,800
500 Other Purchased Services	1,200
600 Supplies	3,000
700 Property	13,000
Total Support Services - Instructional Staff	\$223,543
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	580,601
200 Personnel Services - Employee Benefits	536,611
300 Purchased Professional and Technical Services	63,500
400 Purchased Property Services	1,500
500 Other Purchased Services	66,789
600 Supplies	8,200
700 Property	5,500
800 Other Objects	1,370
Total Support Services - Administration	\$1,264,071
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	116,949
200 Personnel Services - Employee Benefits	101,020
300 Purchased Professional and Technical Services	34,000
600 Supplies	8,500
Total Support Services - Pupil Health	\$260,469
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	173,820
200 Personnel Services - Employee Benefits	180,637
300 Purchased Professional and Technical Services	8,000
600 Supplies	1,000
800 Other Objects	2,500
Total Support Services - Business	\$365,957
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	507,875
200 Personnel Services - Employee Benefits	304,772
300 Purchased Professional and Technical Services	82,080
400 Purchased Property Services	321,800
500 Other Purchased Services	144,812
600 Supplies	114,000

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<u>Description</u>	<u>Amount</u>
700 Property	28,000
800 Other Objects	50
Total Operation and Maintenance of Plant Services	\$1,503,389
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	23,100
200 Personnel Services - Employee Benefits	26,503
300 Purchased Professional and Technical Services	1,630
400 Purchased Property Services	20,000
500 Other Purchased Services	549,300
600 Supplies	25,000
700 Property	22,000
Total Student Transportation Services	\$667,533
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	55,206
200 Personnel Services - Employee Benefits	25,865
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,500
500 Other Purchased Services	250
600 Supplies	27,500
700 Property	45,000
Total Support Services - Central	\$162,321
Total Support Services	\$5,126,531
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	206,391
200 Personnel Services - Employee Benefits	61,634
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	1,700
500 Other Purchased Services	13,145
600 Supplies	7,000
700 Property	16,500
800 Other Objects	500
Total Student Activities	\$333,870
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	1,050
500 Other Purchased Services	1,000
Total Community Services	\$7,050
Total Operation of Non-Instructional Services	\$340,920
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	132,075
900 Other Uses of Funds	890,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,022,075
Total Other Expenditures and Financing Uses	\$1,022,075
TOTAL EXPENDITURES	\$20,786,204

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<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	200,000	200,000
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 Cash and Short-Term Investments	\$450,000	\$450,000

<u>Long-Term Investments</u>	<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		

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<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	\$450,000	\$450,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	7,367,548	6,394,438
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,350,000	1,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,717,548	\$7,994,438
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		

<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 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		

<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		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$8,717,548	\$7,994,438	

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$8,717,548	\$7,994,438

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,393,052
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,393,052
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,393,052