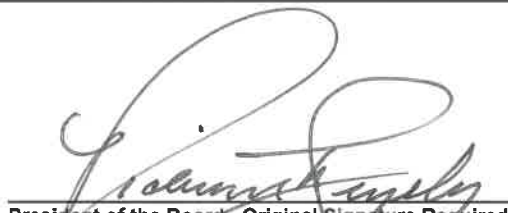


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

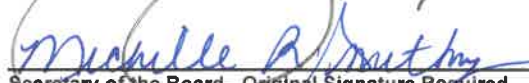
General Fund Budget Approval

Date of Adoption of the General Fund Budget:



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

6-12-19
Date

MICHELLE R SMITHMYER

Contact Person

(814)239-5141 Extn :1354
Telephone Extension

MSMITHMYER@CKSDBULLDOGS.COM

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Claysburg-Kimmel SD	COUNTY : Blair	AUN : 108071504
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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	\$13156199
Ending Unassigned Fund Balance	\$1315588
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.0%

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 7-3-19
--	----------------

DUE DATE: AUGUST 15, 2019

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Claysburg-Kimmel SD	County : Blair	AUN Number : 108071504
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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 6.12.19
--	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$110,452.00 Function 2200, Object 200: \$119,141.00	Account # 2271-240 includes \$50,000 of tuition reimbursement for our certified employees
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$100,000 Budgetary Reserves to budget for unplanned expenditures
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.	Ending unassigned fund balance + budgetary reserve = \$1,415,588. 11% of total budgeted expenditures - within recommended limits
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	\$250,000 Assigned for Future Building expenses; \$2,275,00 Assigned for Future PSERS expenses; \$50,000 Assigned for Future Health Insurance expenses

<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	2,546,659
0850 Unassigned Fund Balance	1,980,903
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,527,562</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,546,514
7000 Revenue from State Sources	8,459,890
8000 Revenue from Federal Sources	512,821
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$12,519,225</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,046,787</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,502,234
6113 Public Utility Realty Taxes	2,889
6114 Payments in Lieu of Current Taxes - State / Local	1,655
6120 Current Per Capita Taxes, Section 679	14,400
6140 Current Act 511 Taxes - Flat Rate Assessments	36,600
6150 Current Act 511 Taxes - Proportional Assessments	523,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	230,000
6500 Earnings on Investments	64,867
6800 Revenues from Intermediary Sources / Pass-Through Funds	151,569
6910 Rentals	3,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	13,800

REVENUE FROM LOCAL SOURCES \$3,546,514**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	5,614,764
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	608,639
7311 Pupil Transportation Subsidy	425,020
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	224,751
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,459
7340 State Property Tax Reduction Allocation	340,825
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	173,060
7810 State Share of Social Security and Medicare Taxes	186,484
7820 State Share of Retirement Contributions	835,888

REVENUE FROM STATE SOURCES \$8,459,890**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	386,230
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,497
8517 NCLB, Title IV - 21st Century Schools	28,094
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

REVENUE FROM FEDERAL SOURCES \$512,821**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 12,519,225**

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,505,000

Amount of Tax Relief for Homestead Exclusions

\$340,825

Total Approx. Tax Revenue:

\$2,845,825

Approx. Tax Levy for Tax Rate Calculation:

\$2,896,947

Bedford

Blair

Total

2018-19 Data

a. Assessed Value

\$80,706,470

\$253,298,800

\$334,005,270

b. Real Estate Mills

10.6300

7.7000

I. 2019-20 Data

c. 2017 STEB Market Value

\$68,357,916

\$155,804,254

\$224,162,170

d. Assessed Value

\$80,827,220

\$252,700,000

\$333,527,220

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2018-19 Calculations

f. 2018-19 Tax Levy

\$857,910

\$1,950,401

\$2,808,311

(a * b)

2019-20 Calculations

g. Percent of Total Market Value

30.49485%

69.50515%

100.00000%

II.

h. Rebalanced 2018-19 Tax Levy

\$856,390

\$1,951,921

\$2,808,311

(f Total * g)

i. Base Mills Subject to Index

10.6300

7.7060

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

98.00000%

98.00000%

98.00000%

k. Tax Levy Needed

\$883,420

\$2,013,527

\$2,896,947

(Approx. Tax Levy * g)

I. 2019-20 Real Estate Tax Rate

10.9200

7.9600

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$882,633

\$2,011,492

\$2,894,125

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,553,300

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,502,234

(n * Est. Pct. Collection)

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,505,000

Amount of Tax Relief for Homestead Exclusions

\$340,825

Total Approx. Tax Revenue:

\$2,845,825

Approx. Tax Levy for Tax Rate Calculation:

\$2,896,947

	Bedford	Blair	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.9914	7.9680	
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)	\$888,404	\$2,013,514	\$2,901,918
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	\$22,035.71	\$30,229.90	
Number of Homestead/Farmstead Properties	505	937	1442
Median Assessed Value of Homestead Properties			\$67,900

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,505,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$340,825</u>			
Total Approx. Tax Revenue:	\$2,845,825			
Approx. Tax Levy for Tax Rate Calculation:	\$2,896,947			

	Bedford	Blair		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$340,825	Lowering RE Tax Rate	\$0	\$340,825
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$340,825

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>
Bedford	80,827,220	10.9200	882,633			98.00000%	
Blair	252,700,000	7.9600	2,011,492			98.00000%	
Totals:	333,527,220		2,894,125	- 340,825 =	2,553,300 X	98.00000% =	2,502,234

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,400
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	19,100
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	17,500
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			36,600
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	483,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	40,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			523,500
Total Act 511, Current Taxes			560,100
Act 511 Tax Limit -->		224,162,170 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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>								
	Bedford	10.6300	10.9200	2.73%	Yes	3.4%			
	Blair	7.7060	7.9600	3.30%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,264,906
1200 Special Programs - Elementary / Secondary	1,559,040
1300 Vocational Education	546,484
1400 Other Instructional Programs - Elementary / Secondary	2,938
Total Instruction	\$7,373,368
2000 Support Services	
2100 Support Services - Students	385,172
2200 Support Services - Instructional Staff	392,750
2300 Support Services - Administration	928,963
2400 Support Services - Pupil Health	211,076
2500 Support Services - Business	187,413
2600 Operation and Maintenance of Plant Services	1,250,998
2700 Student Transportation Services	521,500
2800 Support Services - Central	413,887
2900 Other Support Services	2,170
Total Support Services	\$4,293,929
3000 Operation of Non-Instructional Services	
3300 Community Services	24,128
Total Operation of Non-Instructional Services	\$24,128
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,364,774
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,464,774
Total Estimated Expenditures and Other Financing Uses	\$13,156,199

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	2,842,640
200 Personnel Services - Employee Benefits	2,010,763
400 Purchased Property Services	77,300
500 Other Purchased Services	129,067
600 Supplies	154,077
700 Property	51,059
Total Regular Programs - Elementary / Secondary	\$5,264,906
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	555,684
200 Personnel Services - Employee Benefits	384,908
300 Purchased Professional and Technical Services	212,500
400 Purchased Property Services	2,000
500 Other Purchased Services	402,198
600 Supplies	1,750
Total Special Programs - Elementary / Secondary	\$1,559,040
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	133,171
200 Personnel Services - Employee Benefits	72,541
500 Other Purchased Services	329,972
600 Supplies	10,800
Total Vocational Education	\$546,484
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,070
200 Personnel Services - Employee Benefits	868
Total Other Instructional Programs - Elementary / Secondary	\$2,938
Total Instruction	\$7,373,368
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	191,892
200 Personnel Services - Employee Benefits	179,938
500 Other Purchased Services	2,625
600 Supplies	10,717
Total Support Services - Students	\$385,172
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	110,452
200 Personnel Services - Employee Benefits	119,141
300 Purchased Professional and Technical Services	26,019
400 Purchased Property Services	70,913
500 Other Purchased Services	2,000
600 Supplies	64,225
Total Support Services - Instructional Staff	\$392,750

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	393,966
200 Personnel Services - Employee Benefits	269,410
300 Purchased Professional and Technical Services	166,000
500 Other Purchased Services	59,287
600 Supplies	40,300
Total Support Services - Administration	\$928,963
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	101,589
200 Personnel Services - Employee Benefits	64,714
300 Purchased Professional and Technical Services	36,773
500 Other Purchased Services	1,000
600 Supplies	7,000
Total Support Services - Pupil Health	\$211,076
2500 Support Services - Business	
100 Personnel Services - Salaries	112,030
200 Personnel Services - Employee Benefits	70,158
500 Other Purchased Services	5,225
Total Support Services - Business	\$187,413
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	302,083
200 Personnel Services - Employee Benefits	255,419
400 Purchased Property Services	219,604
500 Other Purchased Services	71,652
600 Supplies	402,240
Total Operation and Maintenance of Plant Services	\$1,250,998
2700 Student Transportation Services	
500 Other Purchased Services	521,500
Total Student Transportation Services	\$521,500
2800 Support Services - Central	
100 Personnel Services - Salaries	130,501
200 Personnel Services - Employee Benefits	92,393
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	97,253
500 Other Purchased Services	5,000
600 Supplies	81,240
700 Property	1,500
Total Support Services - Central	\$413,887
2900 Other Support Services	
500 Other Purchased Services	2,170
Total Other Support Services	\$2,170
Total Support Services	\$4,293,929
3000 Operation of Non-Instructional Services	

<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	22,228
800 Other Objects	1,900
Total Community Services	\$24,128
Total Operation of Non-Instructional Services	\$24,128
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,364,774
Total Interfund Transfers - Out	\$1,364,774
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,464,774
TOTAL EXPENDITURES	\$13,156,199

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	30,000	30,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500	500
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	\$1,530,500	\$1,530,500
--	--------------------	--------------------

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 **\$1,530,500** **\$1,530,500**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	9,930,000	9,225,000
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 General Fund	\$9,930,000	\$9,225,000
---------------------------	--------------------	--------------------

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

2019-2020 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$9,930,000	\$9,225,000

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	\$9,930,000	\$9,225,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,575,000
0850 Unassigned Fund Balance	1,315,588
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,890,588
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,990,588