

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Karen Colangelo

(570)648-5752

Extn :

Contact Person

Telephone

Extension

kcolangelo@indians.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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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	\$32496590
Ending Unassigned Fund Balance	\$246683
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.8%

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
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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 : Shamokin Area SD	County : Northumberland	AUN Number : 116496503
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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	2,200,000
0850 Unassigned Fund Balance	4,457,783
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,657,783</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,667,438
7000 Revenue from State Sources	20,560,181
8000 Revenue from Federal Sources	1,057,871
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,285,490</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,943,273</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,954,355
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	37,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,000
6150 Current Act 511 Taxes - Proportional Assessments	2,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	485,083
6980 Revenue from Community Services Activities	1,000
6990 Refunds and Other Miscellaneous Revenue	138,000
REVENUE FROM LOCAL SOURCES	\$6,667,438
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,041,330
7271 Special Education funds for School-Aged Pupils	1,787,571
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	351,639
7505 Ready to Learn Block Grant	514,641
7810 State Share of Social Security and Medicare Taxes	625,000
7820 State Share of Retirement Contributions	2,950,000
REVENUE FROM STATE SOURCES	\$20,560,181
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	832,871
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8517 NCLB, Title IV - 21st Century Schools	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,057,871
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,285,490

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,954,355
Amount of Tax Relief for Homestead Exclusions	<u>\$351,639</u>
Total Approx. Tax Revenue:	\$3,305,994
Approx. Tax Levy for Tax Rate Calculation:	\$3,827,351

	Northumberland	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$115,092,643	\$115,092,643
b. Real Estate Mills	32.0900	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$433,400,079	\$433,400,079
d. Assessed Value	\$115,246,948	\$115,246,948
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$3,693,323	\$3,693,323
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$3,693,323	\$3,693,323
(f Total * g)		
i. Base Mills Subject to Index	32.0900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$3,827,351	\$3,827,351
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	33.2100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,827,351	\$3,827,351
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,475,712
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,954,355
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,954,355
Amount of Tax Relief for Homestead Exclusions	<u>\$351,639</u>
Total Approx. Tax Revenue:	\$3,305,994
Approx. Tax Levy for Tax Rate Calculation:	\$3,827,351

	Northumberland	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.2131	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,827,708	\$3,827,708
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	\$2,257.00	
Number of Homestead/Farmstead Properties	4704	4704
Median Assessed Value of Homestead Properties		\$7,700

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,954,355
Amount of Tax Relief for Homestead Exclusions	<u>\$351,639</u>
Total Approx. Tax Revenue:	\$3,305,994
Approx. Tax Levy for Tax Rate Calculation:	\$3,827,351

Northumberland		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$351,639	Lowering RE Tax Rate	\$0	\$351,639
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$351,639

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>
Northumberland	115,246,948	33.2100	3,827,351			85.00000%	
Totals:	115,246,948		3,827,351	- 351,639 =	3,475,712 X	85.00000% =	2,954,355

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	40,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	27,000
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			81,000
			67,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	1,350,000
6152 Current Act 511 Occupation Taxes	200.0000	0.000	475,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	225,000
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			14,300,000
Total Act 511, Current Taxes			2,192,000
Act 511 Tax Limit -->		433,400,079 X	12
		Market Value	Mills
			5,200,801
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Northumberland	32.0900	33.2100	3.50%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,426,379
1200 Special Programs - Elementary / Secondary	4,963,365
1300 Vocational Education	1,476,767
1400 Other Instructional Programs - Elementary / Secondary	330,750
1500 Nonpublic School Programs	30,000
1800 Pre-Kindergarten	382,522
Total Instruction	\$21,609,783
2000 Support Services	
2100 Support Services - Students	625,150
2200 Support Services - Instructional Staff	673,671
2300 Support Services - Administration	1,784,176
2400 Support Services - Pupil Health	615,689
2500 Support Services - Business	833,801
2600 Operation and Maintenance of Plant Services	3,321,746
2700 Student Transportation Services	1,497,827
2800 Support Services - Central	781,552
Total Support Services	\$10,133,612
3000 Operation of Non-Instructional Services	
3200 Student Activities	640,445
3300 Community Services	12,450
3400 Scholarships and Awards	300
Total Operation of Non-Instructional Services	\$653,195
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	100,000
Total Other Expenditures and Financing Uses	\$100,000
Total Estimated Expenditures and Other Financing Uses	\$32,496,590

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	6,750,274
200 Personnel Services - Employee Benefits	5,166,144
300 Purchased Professional and Technical Services	313,250
400 Purchased Property Services	25,100
500 Other Purchased Services	1,741,875
600 Supplies	429,636
800 Other Objects	100
Total Regular Programs - Elementary / Secondary	\$14,426,379
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,125,652
200 Personnel Services - Employee Benefits	1,610,443
300 Purchased Professional and Technical Services	739,720
400 Purchased Property Services	3,050
500 Other Purchased Services	445,950
600 Supplies	27,950
700 Property	9,100
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$4,963,365
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	267,265
200 Personnel Services - Employee Benefits	214,294
400 Purchased Property Services	2,800
500 Other Purchased Services	953,000
600 Supplies	39,408
Total Vocational Education	\$1,476,767
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	96,260
200 Personnel Services - Employee Benefits	73,417
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	135,650
600 Supplies	423
Total Other Instructional Programs - Elementary / Secondary	\$330,750
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	30,000
Total Nonpublic School Programs	\$30,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	202,776
200 Personnel Services - Employee Benefits	128,487
400 Purchased Property Services	1,500
500 Other Purchased Services	1,000
600 Supplies	48,759

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<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$382,522
Total Instruction	\$21,609,783
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	337,943
200 Personnel Services - Employee Benefits	253,807
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	2,250
600 Supplies	7,550
800 Other Objects	600
Total Support Services - Students	\$625,150
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	326,157
200 Personnel Services - Employee Benefits	316,770
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	500
600 Supplies	7,750
800 Other Objects	1,494
Total Support Services - Instructional Staff	\$673,671
2300 Support Services - Administration	
100 Personnel Services - Salaries	873,057
200 Personnel Services - Employee Benefits	628,693
300 Purchased Professional and Technical Services	165,270
400 Purchased Property Services	30,920
500 Other Purchased Services	45,583
600 Supplies	21,953
700 Property	3,000
800 Other Objects	15,700
Total Support Services - Administration	\$1,784,176
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	306,933
200 Personnel Services - Employee Benefits	259,480
300 Purchased Professional and Technical Services	35,050
400 Purchased Property Services	350
500 Other Purchased Services	472
600 Supplies	12,604
800 Other Objects	800
Total Support Services - Pupil Health	\$615,689
2500 Support Services - Business	
100 Personnel Services - Salaries	390,785
200 Personnel Services - Employee Benefits	330,698
300 Purchased Professional and Technical Services	63,940
400 Purchased Property Services	12,328

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	25,350
600 Supplies	8,850
800 Other Objects	1,850
Total Support Services - Business	\$833,801
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,231,916
200 Personnel Services - Employee Benefits	990,040
300 Purchased Professional and Technical Services	8,568
400 Purchased Property Services	222,182
500 Other Purchased Services	143,800
600 Supplies	724,640
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$3,321,746
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	8,000
500 Other Purchased Services	1,477,327
600 Supplies	8,500
800 Other Objects	1,000
Total Student Transportation Services	\$1,497,827
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	145,801
200 Personnel Services - Employee Benefits	120,236
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	22,000
500 Other Purchased Services	3,040
600 Supplies	167,325
700 Property	300,900
800 Other Objects	2,250
Total Support Services - Central	\$781,552
Total Support Services	\$10,133,612
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	318,586
200 Personnel Services - Employee Benefits	53,824
300 Purchased Professional and Technical Services	80,496
400 Purchased Property Services	18,230
500 Other Purchased Services	64,690
600 Supplies	89,639
800 Other Objects	14,980
Total Student Activities	\$640,445
3300 <u>Community Services</u>	
500 Other Purchased Services	350
600 Supplies	10,100

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,000
Total Community Services	\$12,450
3400 Scholarships and Awards	
600 Supplies	300
Total Scholarships and Awards	\$300
Total Operation of Non-Instructional Services	\$653,195
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	100,000
Total Debt Service / Other Expenditures and Financing Uses	\$100,000
Total Other Expenditures and Financing Uses	\$100,000
TOTAL EXPENDITURES	\$32,496,590

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,400,000	246,986
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	1,000,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,600,000	1,400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	175,000	175,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,175,000	\$2,321,986

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	\$7,175,000	\$2,321,986

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	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	320,000	300,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$595,000	\$575,000
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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 6,411,000 5,975,000
- 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 Capital Reserve Fund - \$ 1431 \$6,411,000 \$5,975,000

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	\$7,006,000	\$6,550,000

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,400,000	246,986
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	1,000,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,650,000	1,600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	20,000	20,000
Activity Fund	175,000	175,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$7,245,000	\$2,541,986
TOTAL INDEBTEDNESS	\$14,251,000	\$9,091,986

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,200,000
0850 Unassigned Fund Balance	246,683
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,446,683

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,446,683
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