

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019

  
\_\_\_\_\_  
President of the Board - Original Signature Required6.14.2019  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/14/19  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/14/19  
\_\_\_\_\_  
Date

Craig M Livergood

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bald Eagle Area SD	COUNTY : Centre	AUN : 110141003
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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 ☐

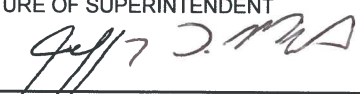
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$34956155
Ending Unassigned Fund Balance	\$2014966
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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 6/14/19
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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)

<b>School District Name :</b>  Bald Eagle Area SD	<b>County :</b>  Centre	<b>AUN Number :</b>  110141003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b>  5/9/2019
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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>
5120	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$22,000.00 . Provide a justification.</p>	<p>Budgeted amount for Employee Tuition reimbursement. No salaries will be paid in connection with the coursework, therefore, no Salaries to report.</p>
5210	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1200, Object 100: \$1,513,529.00 Function 1200, Object 200: \$1,574,908.00</p>	<p>Employees offered Spousal, Dependent Child (ren) or Family coverage for Medical and Dental Coverage. Historically, these rates have increased quicker than salary amounts, and for some support staff the cost of benefits exceeds gross salary.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$22,000.00</p>	<p>Budgeted amount for Employee Tuition reimbursement. No salaries will be paid in connection with the coursework, therefore, no Salaries to report.</p>
5330	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2900, Object 100: \$22,988.00 Function 2900, Object 200: \$31,163.00</p>	<p>Employee granted Spousal Coverage for Medical and Dental Insurance. The District cost for insurance and the other employee benefits exceed the employee's salary.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary Reserve for unforeseen emergency expenditure requirements during the fiscal year.</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>The Bald Eagle Area School District Board of Education believes in sound fiscal management, maintaining adequate working capital to be fiscally responsible and advantageous for the District and the District's Taxpayers.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Estimated Ending Committed Fund Balance consists of funds committed for PSERS Employer Contributions and projected increases in Employer Medical Benefit Contributions.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Estimated Ending Assigned Fund Balance consists of funds earmarked for future Capital Purchases, including but not limited to, Building updates and Athletic Complex Upgrades.</p>

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	40,554	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,963,513	
0840 Assigned Fund Balance	4,485,817	
0850 Unassigned Fund Balance	2,788,154	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$11,237,484</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	16,873,168	
7000 Revenue from State Sources	15,715,688	
8000 Revenue from Federal Sources	400,000	
9000 Other Financing Sources	500	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$32,989,356</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$44,226,840</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,815,965
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	137,874
6120 Current Per Capita Taxes, Section 679	37,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	2,593,305
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	2,863,024
6400 Delinquencies on Taxes Levied / Assessed by the LEA	612,000
6500 Earnings on Investments	262,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	347,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	15,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,873,168</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,293,188
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	30,000
7271 Special Education funds for School-Aged Pupils	1,288,923
7311 Pupil Transportation Subsidy	1,172,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	906,419
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7340 State Property Tax Reduction Allocation	731,874
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	310,813
7810 State Share of Social Security and Medicare Taxes	530,215
7820 State Share of Retirement Contributions	2,339,256
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,715,688</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	310,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 NCLB, Title IV - 21st Century Schools	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$400,000</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	500
<b>OTHER FINANCING SOURCES</b>	<b>\$500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>32,989,356</b>

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,815,965	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,325,179</u>	
Total Approx. Tax Revenue:	\$13,141,144	
Approx. Tax Levy for Tax Rate Calculation:	\$13,804,979	
	Centre	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$233,150,820	\$233,150,820
b. Real Estate Mills	57.9800	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$700,228,186	\$700,228,186
d. Assessed Value	\$234,062,020	\$234,062,020
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$13,518,085	\$13,518,085
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$13,518,085	\$13,518,085
(f Total * g)		
i. Base Mills Subject to Index	57.9800	
(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	93.66558%	93.66558%
k. Tax Levy Needed	\$13,804,979	\$13,804,979
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	58.9800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,804,978	\$13,804,978
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,479,799
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,815,965
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,815,965	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,325,179</u>	
Total Approx. Tax Revenue:	\$13,141,144	
Approx. Tax Levy for Tax Rate Calculation:	\$13,804,979	
	Centre	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	59.7773	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,991,596	\$13,991,596
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	\$14,063.00	
Number of Homestead/Farmstead Properties	4078	4078
Median Assessed Value of Homestead Properties		\$34,785

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,815,965
Amount of Tax Relief for Homestead Exclusions	<u>\$3,325,179</u>
Total Approx. Tax Revenue:	\$13,141,144
Approx. Tax Levy for Tax Rate Calculation:	\$13,804,979

	Centre	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$2,593,305	Lowering RE Tax Rate \$2,593,305
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$731,874	Lowering RE Tax Rate \$731,874
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		
Amount of Tax Relief from State/Local Sources		\$3,325,179

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Centre	234,062,020	58.9800	13,804,978				93.66558%		
<b>Totals:</b>	<b>234,062,020</b>		<b>13,804,978</b>	-	3,325,179	=	10,479,799	X	93.66558% = 9,815,965
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					37,000
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6131	Current Act 1 Earned Income Taxes			1.000%	0.000%		2,593,305		2,593,305
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>							<b>2,593,305</b>		<b>2,593,305</b>
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		37,000		37,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		25,000		25,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>62,000</b>		<b>62,000</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			1.050%	0.000%		2,723,024		2,723,024
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		140,000		140,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>2,863,024</b>		<b>2,863,024</b>
<b>Total Act 511, Current Taxes</b>									<b>2,925,024</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>700,228,186</b>	<b>X</b>	<b>12</b>		<b>8,402,738</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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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> Centre	57.9800	58.9800	1.73%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	1.000%	1.000%	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,255,644
1200 Special Programs - Elementary / Secondary	4,122,687
1300 Vocational Education	2,114,024
1400 Other Instructional Programs - Elementary / Secondary	366,369
<b>Total Instruction</b>	<b>\$18,858,724</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,268,427
2200 Support Services - Instructional Staff	2,129,496
2300 Support Services - Administration	1,877,148
2400 Support Services - Pupil Health	383,627
2500 Support Services - Business	444,307
2600 Operation and Maintenance of Plant Services	3,294,829
2700 Student Transportation Services	2,071,383
2800 Support Services - Central	79,175
2900 Other Support Services	54,151
<b>Total Support Services</b>	<b>\$11,602,543</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	997,890
3300 Community Services	15,109
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,012,999</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,256,889
5200 Interfund Transfers - Out	400,000
5900 Budgetary Reserve	575,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,231,889</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$34,956,155</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,471,789
200 Personnel Services - Employee Benefits	4,416,341
300 Purchased Professional and Technical Services	354,475
400 Purchased Property Services	104,344
500 Other Purchased Services	492,450
600 Supplies	399,565
800 Other Objects	16,680
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,255,644</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,513,529
200 Personnel Services - Employee Benefits	1,574,908
300 Purchased Professional and Technical Services	397,300
400 Purchased Property Services	1,000
500 Other Purchased Services	510,200
600 Supplies	119,750
700 Property	6,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,122,687</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	326,525
200 Personnel Services - Employee Benefits	219,601
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	800
500 Other Purchased Services	1,493,198
600 Supplies	52,505
700 Property	14,200
800 Other Objects	4,695
<b>Total Vocational Education</b>	<b>\$2,114,024</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	142,619
200 Personnel Services - Employee Benefits	103,550
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,000
500 Other Purchased Services	86,400
600 Supplies	18,800
800 Other Objects	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$366,369</b>
<b>Total Instruction</b>	<b>\$18,858,724</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	735,200
200 Personnel Services - Employee Benefits	465,597
300 Purchased Professional and Technical Services	32,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	50
500 Other Purchased Services	9,050
600 Supplies	23,180
800 Other Objects	3,350
<b>Total Support Services - Students</b>	<b>\$1,268,427</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	610,057
200 Personnel Services - Employee Benefits	589,909
300 Purchased Professional and Technical Services	84,000
400 Purchased Property Services	18,000
500 Other Purchased Services	73,320
600 Supplies	528,310
700 Property	223,000
800 Other Objects	2,900
<b>Total Support Services - Instructional Staff</b>	<b>\$2,129,496</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	990,803
200 Personnel Services - Employee Benefits	623,770
300 Purchased Professional and Technical Services	103,400
400 Purchased Property Services	100
500 Other Purchased Services	75,040
600 Supplies	43,700
800 Other Objects	40,335
<b>Total Support Services - Administration</b>	<b>\$1,877,148</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	192,389
200 Personnel Services - Employee Benefits	168,813
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	300
500 Other Purchased Services	3,700
600 Supplies	13,175
800 Other Objects	550
<b>Total Support Services - Pupil Health</b>	<b>\$383,627</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	200,070
200 Personnel Services - Employee Benefits	149,373
300 Purchased Professional and Technical Services	3,550
400 Purchased Property Services	5,300
500 Other Purchased Services	19,239
600 Supplies	31,000
800 Other Objects	35,775
<b>Total Support Services - Business</b>	<b>\$444,307</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	921,321
200 Personnel Services - Employee Benefits	832,658

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	88,000
400 Purchased Property Services	844,100
500 Other Purchased Services	121,550
600 Supplies	378,450
700 Property	97,500
800 Other Objects	11,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,294,829</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	2,063,883
600 Supplies	4,500
<b>Total Student Transportation Services</b>	<b>\$2,071,383</b>
<b>2800 <u>Support Services - Central</u></b>	
200 Personnel Services - Employee Benefits	22,000
300 Purchased Professional and Technical Services	36,150
500 Other Purchased Services	12,525
600 Supplies	8,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$79,175</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	22,988
200 Personnel Services - Employee Benefits	31,163
<b>Total Other Support Services</b>	<b>\$54,151</b>
<b>Total Support Services</b>	<b>\$11,602,543</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	469,000
200 Personnel Services - Employee Benefits	150,890
300 Purchased Professional and Technical Services	117,500
400 Purchased Property Services	8,050
500 Other Purchased Services	60,700
600 Supplies	101,250
700 Property	70,000
800 Other Objects	20,500
<b>Total Student Activities</b>	<b>\$997,890</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,670
200 Personnel Services - Employee Benefits	2,439
300 Purchased Professional and Technical Services	7,000
<b>Total Community Services</b>	<b>\$15,109</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,012,999</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	



<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	609,929
900 Other Uses of Funds	1,646,960
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,256,889</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	400,000
<b>Total Interfund Transfers - Out</b>	<b>\$400,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	575,000
<b>Total Budgetary Reserve</b>	<b>\$575,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,231,889</b>
<b>TOTAL EXPENDITURES</b>	<b>\$34,956,155</b>

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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	10,505,243	8,871,467
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	2,263,303	1,280,511
Other Capital Projects Fund	78,767	80,267
Debt Service Fund		
Food Service / Cafeteria Operations Fund	42,575	30,399
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	138,972	135,972
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,028,860</b>	<b>\$10,398,616</b>
<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,158,002	4,308,002
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	\$4,158,002	\$4,308,002
TOTAL CASH AND INVESTMENTS	\$17,186,862	\$14,706,618

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	17,973,890	16,255,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	617,007	622,007
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,535,138	3,645,233
0599 Other Noncurrent Liabilities	39,974,577	40,774,068
<b>Total General Fund</b>	<b>\$62,100,612</b>	<b>\$61,296,308</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	48,419	49,387
0599 Other Noncurrent Liabilities	1,236,327	1,261,054
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,284,746</b>	<b>\$1,310,441</b>
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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	\$63,385,358	\$62,606,749	



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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,646,960	1,718,890
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	\$1,646,960	\$1,718,890
TOTAL INDEBTEDNESS	\$65,032,318	\$64,325,639

Account Description	Amounts
0810 Nonspendable Fund Balance	40,554
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,603,513
0840 Assigned Fund Balance	3,652,206
0850 Unassigned Fund Balance	2,014,966
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,270,685
5900 Budgetary Reserve	575,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,886,239