

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

6/26/2019

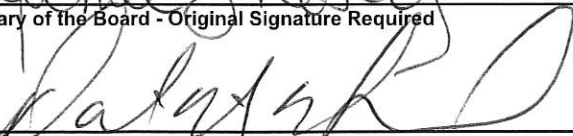
Date



Secretary of the Board - Original Signature Required

6/26/2019

Date



Chief School Administrator - Original Signature Required

6/26/2019

Date

Angel Green

Contact Person

(570)366-0515

Extn :1023

Telephone

Extension

aagreen@bmsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Mountain SD	COUNTY : Schuylkill	AUN : 129540803
---------------------------------------	------------------------	--------------------

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	\$44813093
Ending Unassigned Fund Balance	\$3061740
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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 7-9-19
--	----------------

DUE DATE: AUGUST 15, 2019

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Mountain SD	COUNTY : Schuylkill	AUN : 129540803
---------------------------------------	------------------------	--------------------

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	\$44813093
Ending Unassigned Fund Balance	\$3061740
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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 7-9-19
--	----------------

DUE DATE: AUGUST 15, 2019

LEA :

Printed 9/5/2019 1:06:59 PM

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$40,313.00 Function 2700, Object 200: \$42,362.00</p>	<p>Due to retirement, per their contract, the District is to provide post-retirement health insurance to our former employee for a specified period of time after their retirement date.</p>
5360	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 3300, Object 100: \$1,000.00 Function 3300, Object 200: \$47,367.00</p>	<p>Currently, our District prepares the recreation department's payroll. Since their wages are reported on the District's quarterly payroll reports, we request a 50% reimbursement for their portion of state social security and retirement, net of subsidies.</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>To be used for unexpected expenditures that may arise throughout the 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>To be used for unexpected expenditures that may arise throughout the year.</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>To be used for unexpected expenditures that may arise throughout the year.</p>

<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	4,012,083	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,194,807	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,206,890</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	26,285,020	
7000 Revenue from State Sources	17,133,959	
8000 Revenue from Federal Sources	626,047	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$44,045,026</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$51,251,916</u>

LEA : 129540803 Blue Mountain SD

Printed 9/5/2019 1:07:00 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,522,320
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,500
6150 Current Act 511 Taxes - Proportional Assessments	4,830,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,600,000
6500 Earnings on Investments	325,000
6700 Revenues from LEA Activities	208,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	492,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	190,000
6990 Refunds and Other Miscellaneous Revenue	15,500
REVENUE FROM LOCAL SOURCES	\$26,285,020
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,200,000
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,650,000
7311 Pupil Transportation Subsidy	1,660,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	766,276
7505 Ready to Learn Block Grant	354,683
7810 State Share of Social Security and Medicare Taxes	700,000
7820 State Share of Retirement Contributions	3,045,000
REVENUE FROM STATE SOURCES	\$17,133,959
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	392,047
8517 NCLB, Title IV - 21st Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,000
REVENUE FROM FEDERAL SOURCES	\$626,047
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,045,026

AUN: 129540803 Blue Mountain SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 9/5/2019 1:07:01 PM

Page - 1 of 3

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,522,320	
Amount of Tax Relief for Homestead Exclusions	<u>\$766,276</u>	
Total Approx. Tax Revenue:	\$19,288,596	
Approx. Tax Levy for Tax Rate Calculation:	\$20,470,872	
	Schuylkill	Total

2018-19 Data		
a. Assessed Value	\$517,145,195	\$517,145,195
b. Real Estate Mills	38.2540	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,255,293,274	\$1,255,293,274
d. Assessed Value	\$519,552,100	\$519,552,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$19,782,872	\$19,782,872
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$19,782,872	\$19,782,872
(f Total * g)		
i. Base Mills Subject to Index	38.2540	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$20,470,872	\$20,470,872
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	39.4010	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,470,872	\$20,470,872
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,704,596
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,522,320
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,522,320	
Amount of Tax Relief for Homestead Exclusions	<u>\$766,276</u>	
Total Approx. Tax Revenue:	\$19,288,596	
Approx. Tax Levy for Tax Rate Calculation:	\$20,470,872	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	39.4016	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,471,184	\$20,471,184
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	\$3,294.00	
Number of Homestead/Farmstead Properties	5919	5919
Median Assessed Value of Homestead Properties		\$48,488

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,522,320
Amount of Tax Relief for Homestead Exclusions	<u>\$766,276</u>
Total Approx. Tax Revenue:	\$19,288,596
Approx. Tax Levy for Tax Rate Calculation:	\$20,470,872
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$766,276	Lowering RE Tax Rate	\$0	\$766,276
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$766,276

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>		
Schuylkill	519,552,100	39.4010	20,470,872				94.00000%		
Totals:	519,552,100		20,470,872	-	766,276	=	19,704,596	X	94.00000% = 18,522,320
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
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			\$0.00	\$0.00	0	0		
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	48,000	48,000		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$10.00	\$0.00	4,500	4,500		
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						52,500	52,500		
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			0.500%	0.000%	2,750,000	2,750,000		
6152	Current Act 511 Occupation Taxes			230.0000	0.000	1,630,000	1,630,000		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	450,000	450,000		
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						4,830,000	4,830,000		
Total Act 511, Current Taxes							4,882,500		
Act 511 Tax Limit -->					1,255,293,274	X	12	15,063,519	
					Market Value		Mills	(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> Schuylkill <u>Current Act 511 Taxes – Flat Rate Assessments</u>	38.2540	39.4010	3.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

LEA : 129540803 Blue Mountain SD

Printed 9/5/2019 1:07:04 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,784,305
1200 Special Programs - Elementary / Secondary	6,708,708
1300 Vocational Education	1,788,207
1400 Other Instructional Programs - Elementary / Secondary	20,023
Total Instruction	\$25,301,243
2000 Support Services	
2100 Support Services - Students	1,612,279
2200 Support Services - Instructional Staff	697,055
2300 Support Services - Administration	2,750,190
2400 Support Services - Pupil Health	792,240
2500 Support Services - Business	536,836
2600 Operation and Maintenance of Plant Services	3,745,132
2700 Student Transportation Services	2,567,825
2800 Support Services - Central	1,515,576
Total Support Services	\$14,217,133
3000 Operation of Non-Instructional Services	
3200 Student Activities	846,490
3300 Community Services	303,367
Total Operation of Non-Instructional Services	\$1,149,857
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,094,860
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$4,144,860
Total Estimated Expenditures and Other Financing Uses	\$44,813,093

LEA : 129540803 Blue Mountain SD

Printed 9/5/2019 1:07:05 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,907,398
200 Personnel Services - Employee Benefits	6,678,617
300 Purchased Professional and Technical Services	315,420
400 Purchased Property Services	5,950
500 Other Purchased Services	517,900
600 Supplies	352,020
700 Property	1,600
800 Other Objects	5,400
Total Regular Programs - Elementary / Secondary	\$16,784,305
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,947,033
200 Personnel Services - Employee Benefits	2,150,049
300 Purchased Professional and Technical Services	641,000
500 Other Purchased Services	948,026
600 Supplies	22,100
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$6,708,708
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	431,845
200 Personnel Services - Employee Benefits	375,310
400 Purchased Property Services	3,450
500 Other Purchased Services	942,802
600 Supplies	26,300
700 Property	6,000
800 Other Objects	2,500
Total Vocational Education	\$1,788,207
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	4,898
400 Purchased Property Services	1,500
500 Other Purchased Services	750
600 Supplies	375
Total Other Instructional Programs - Elementary / Secondary	\$20,023
Total Instruction	\$25,301,243
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	966,613
200 Personnel Services - Employee Benefits	621,666
300 Purchased Professional and Technical Services	9,125
500 Other Purchased Services	3,225
600 Supplies	10,200
800 Other Objects	1,450

LEA : 129540803 Blue Mountain SD

Printed 9/5/2019 1:07:05 PM

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,612,279
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	327,867
200 Personnel Services - Employee Benefits	317,357
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	2,400
500 Other Purchased Services	465
600 Supplies	45,366
800 Other Objects	100
Total Support Services - Instructional Staff	\$697,055
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,507,062
200 Personnel Services - Employee Benefits	1,064,848
300 Purchased Professional and Technical Services	49,750
400 Purchased Property Services	300
500 Other Purchased Services	49,005
600 Supplies	49,925
700 Property	500
800 Other Objects	28,800
Total Support Services - Administration	\$2,750,190
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	410,625
200 Personnel Services - Employee Benefits	305,485
300 Purchased Professional and Technical Services	61,530
400 Purchased Property Services	410
500 Other Purchased Services	425
600 Supplies	13,350
800 Other Objects	415
Total Support Services - Pupil Health	\$792,240
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	269,109
200 Personnel Services - Employee Benefits	191,952
300 Purchased Professional and Technical Services	30,400
400 Purchased Property Services	16,500
500 Other Purchased Services	2,375
600 Supplies	25,000
800 Other Objects	1,500
Total Support Services - Business	\$536,836
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,177,169
200 Personnel Services - Employee Benefits	1,061,863
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	913,000
500 Other Purchased Services	127,700
600 Supplies	350,700

LEA : 129540803 Blue Mountain SD

Printed 9/5/2019 1:07:05 PM

<u>Description</u>	<u>Amount</u>
700 Property	72,500
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$3,745,132
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	40,313
200 Personnel Services - Employee Benefits	42,362
500 Other Purchased Services	2,477,500
600 Supplies	7,650
Total Student Transportation Services	\$2,567,825
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	274,583
200 Personnel Services - Employee Benefits	186,933
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	402,300
500 Other Purchased Services	153,560
600 Supplies	188,200
700 Property	60,000
Total Support Services - Central	\$1,515,576
Total Support Services	\$14,217,133
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	396,850
200 Personnel Services - Employee Benefits	187,120
300 Purchased Professional and Technical Services	69,000
400 Purchased Property Services	32,500
500 Other Purchased Services	61,950
600 Supplies	96,000
800 Other Objects	3,070
Total Student Activities	\$846,490
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	47,367
300 Purchased Professional and Technical Services	255,000
Total Community Services	\$303,367
Total Operation of Non-Instructional Services	\$1,149,857
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	984,860
900 Other Uses of Funds	3,110,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,094,860
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$4,144,860
TOTAL EXPENDITURES	\$44,813,093

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	9,200,000	9,000,000
Public Purpose (Expendable) Trust Fund	1,650,000	1,350,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,400,000	1,425,000
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 Cash and Short-Term Investments	\$12,250,000	\$11,775,000

Long-Term Investments

	<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		

LEA : 129540803 Blue Mountain SD

<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	\$12,250,000	\$11,775,000

LEA : 129540803 Blue Mountain SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	31,065,000	27,955,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,100,000	1,225,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$32,165,000	\$29,180,000
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		

LEA : 129540803 Blue Mountain SD

<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		

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		

<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)	
LEA : 129540803 Blue Mountain SD			
Printed 9/5/2019 1:07:06 PM		Page - 5 of 6	
<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	\$32,165,000	\$29,180,000	

LEA : 129540803 Blue Mountain SD

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	31,065,000	27,955,000
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		
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	\$31,065,000	\$27,955,000
TOTAL INDEBTEDNESS	\$63,230,000	\$57,135,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,377,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,061,740
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,438,823
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,488,823