

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2019


President of the Board - Original Signature Required

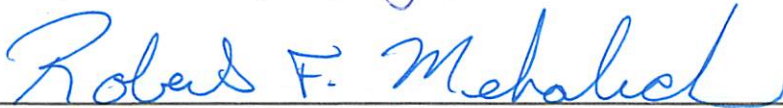
6-30-19

Date


Secretary of the Board - Original Signature Required

June 30, 2019

Date


Chief School Administrator - Original Signature Required

June 30, 2019

Date

David Cerra



Contact Person

6/30/19

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Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carbondale Area SD	COUNTY : Lackawanna	AUN : 119351303
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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 ☐

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

Total Budgeted Expenditures	\$25988933
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Carbondale Area SD	County : Lackawanna	AUN Number : 119351303
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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

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	The District has a negative fund balance at start of year and is working with PDE officials and PFM the last three months on this topic.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,639,550
7000 Revenue from State Sources	15,632,303
8000 Revenue from Federal Sources	1,717,080
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$25,988,933
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$25,988,933

LEA : 119351303 Carbondale Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,633,200
6113 Public Utility Realty Taxes	6,855
6114 Payments in Lieu of Current Taxes - State / Local	63,250
6140 Current Act 511 Taxes - Flat Rate Assessments	4,500
6150 Current Act 511 Taxes - Proportional Assessments	974,245
6400 Delinquencies on Taxes Levied / Assessed by the LEA	875,000
6500 Earnings on Investments	14,500
6700 Revenues from LEA Activities	13,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	655,000
6910 Rentals	10,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	350,000
REVENUE FROM LOCAL SOURCES	\$8,639,550
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,579,220
7160 Tuition for Orphans Subsidy	10,450
7271 Special Education funds for School-Aged Pupils	1,363,197
7311 Pupil Transportation Subsidy	715,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	325,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7340 State Property Tax Reduction Allocation	625,436
7810 State Share of Social Security and Medicare Taxes	455,000
7820 State Share of Retirement Contributions	2,500,000
REVENUE FROM STATE SOURCES	\$15,632,303
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	850,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,580
8517 NCLB, Title IV - 21St Century Schools	15,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	676,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,500
REVENUE FROM FEDERAL SOURCES	\$1,717,080
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,988,933

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,633,200	
Amount of Tax Relief for Homestead Exclusions	<u>\$625,436</u>	
Total Approx. Tax Revenue:	\$6,258,636	
Approx. Tax Levy for Tax Rate Calculation:	\$7,331,626	
	Lackawanna	Total

2018-19 Data		
a. Assessed Value	\$56,077,362	\$56,077,362
b. Real Estate Mills	126.2500	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$325,393,696	\$325,393,696
d. Assessed Value	\$56,108,818	\$56,108,818
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$7,079,767	\$7,079,767
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$7,079,767	\$7,079,767
(f Total * g)		
i. Base Mills Subject to Index	126.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	84.00000%	84.00000%
k. Tax Levy Needed	\$7,331,626	\$7,331,626
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	130.6680	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,331,627	\$7,331,627
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,706,191
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,633,200
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,633,200	
Amount of Tax Relief for Homestead Exclusions	<u>\$625,436</u>	
Total Approx. Tax Revenue:	\$6,258,636	
Approx. Tax Levy for Tax Rate Calculation:	\$7,331,626	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	130.6687	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,331,666	\$7,331,666
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	\$2,075.00	
Number of Homestead/Farmstead Properties	2307	2307
Median Assessed Value of Homestead Properties		\$8,500

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,633,200
Amount of Tax Relief for Homestead Exclusions	<u>\$625,436</u>
Total Approx. Tax Revenue:	\$6,258,636
Approx. Tax Levy for Tax Rate Calculation:	\$7,331,626
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$625,436	Lowering RE Tax Rate	\$0	\$625,436
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$625,436

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 119351303 Carbondale Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/5/2019 1:10:15 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Lackawanna	56,108,818	130.6680	7,331,627			84.00000%	
Totals:	56,108,818		7,331,627	- 625,436	= 6,706,191	X 84.00000%	= 5,633,200
				<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	4,500	4,500
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						4,500	4,500
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%	887,123	887,123
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	87,122	87,122
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						974,245	974,245
Total Act 511, Current Taxes							978,745
Act 511 Tax Limit -->				325,393,696	X	12	3,904,724
				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>									
	Lackawanna	126.2500	130.6680	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,030,796
1200 Special Programs - Elementary / Secondary	7,125,250
1300 Vocational Education	518,368
1400 Other Instructional Programs - Elementary / Secondary	790,401
1800 Pre-Kindergarten	490,950
Total Instruction	\$17,955,765
2000 Support Services	
2100 Support Services - Students	914,343
2200 Support Services - Instructional Staff	731,152
2300 Support Services - Administration	1,067,751
2400 Support Services - Pupil Health	224,246
2500 Support Services - Business	286,310
2600 Operation and Maintenance of Plant Services	1,648,766
2700 Student Transportation Services	761,400
2900 Other Support Services	11,000
Total Support Services	\$5,644,968
3000 Operation of Non-Instructional Services	
3200 Student Activities	356,000
3300 Community Services	7,200
Total Operation of Non-Instructional Services	\$363,200
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,000,000
5200 Interfund Transfers - Out	25,000
Total Other Expenditures and Financing Uses	\$2,025,000
Total Estimated Expenditures and Other Financing Uses	\$25,988,933

LEA : 119351303 Carbondale Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,451,536
200 Personnel Services - Employee Benefits	3,183,250
300 Purchased Professional and Technical Services	116,000
400 Purchased Property Services	45,000
500 Other Purchased Services	1,053,000
600 Supplies	140,000
700 Property	40,000
800 Other Objects	2,010
Total Regular Programs - Elementary / Secondary	\$9,030,796
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,300,000
200 Personnel Services - Employee Benefits	1,948,250
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	52,000
500 Other Purchased Services	2,337,500
600 Supplies	77,000
700 Property	10,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$7,125,250
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	96,868
200 Personnel Services - Employee Benefits	80,000
500 Other Purchased Services	330,000
600 Supplies	11,500
Total Vocational Education	\$518,368
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	449,401
200 Personnel Services - Employee Benefits	300,000
500 Other Purchased Services	1,000
600 Supplies	33,000
800 Other Objects	7,000
Total Other Instructional Programs - Elementary / Secondary	\$790,401
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	165,250
500 Other Purchased Services	62,000
600 Supplies	13,700
Total Pre-Kindergarten	\$490,950
Total Instruction	\$17,955,765
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	636,343

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	275,000
600 Supplies	3,000
Total Support Services - Students	\$914,343
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	519,700
200 Personnel Services - Employee Benefits	185,000
300 Purchased Professional and Technical Services	20,000
600 Supplies	6,452
Total Support Services - Instructional Staff	\$731,152
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	542,301
200 Personnel Services - Employee Benefits	300,000
300 Purchased Professional and Technical Services	152,560
500 Other Purchased Services	49,900
600 Supplies	11,290
800 Other Objects	11,700
Total Support Services - Administration	\$1,067,751
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	131,246
200 Personnel Services - Employee Benefits	80,000
600 Supplies	13,000
Total Support Services - Pupil Health	\$224,246
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	180,210
200 Personnel Services - Employee Benefits	100,000
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	500
600 Supplies	2,500
800 Other Objects	600
Total Support Services - Business	\$286,310
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	631,265
200 Personnel Services - Employee Benefits	320,000
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	364,500
500 Other Purchased Services	156,500
600 Supplies	155,001
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,648,766
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	761,400
Total Student Transportation Services	\$761,400
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,000

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$11,000
Total Support Services	\$5,644,968
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	190,000
200 Personnel Services - Employee Benefits	100,000
400 Purchased Property Services	27,500
500 Other Purchased Services	16,500
600 Supplies	20,000
800 Other Objects	2,000
Total Student Activities	\$356,000
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,500
200 Personnel Services - Employee Benefits	1,700
Total Community Services	\$7,200
Total Operation of Non-Instructional Services	\$363,200
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,000,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,000,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
Total Other Expenditures and Financing Uses	\$2,025,000
TOTAL EXPENDITURES	\$25,988,933

LEA : 119351303 Carbondale Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	100,000	100,000
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 Cash and Short-Term Investments	\$100,000	\$100,000

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$100,000	\$100,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	15,285,000	18,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$15,285,000	\$18,500,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 119351303 Carbondale Area SD			
Printed 9/5/2019 1:10:19 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	\$15,285,000	\$18,500,000	

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$15,285,000	\$18,500,000