

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2019



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

L. Douglas McCausland

Contact Person

dmccausland@ambridge.k12.pa.us

Email Address

6-19-19  
Date

6-19-19  
Date

6-19-19  
Date

(724)266-2833

Telephone

Extn :2240

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ambridge Area SD	COUNTY : Beaver	AUN : 127040703
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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	\$50252228
Ending Unassigned Fund Balance	\$3245579
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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 <i>Aura J. Wilts Ed.D.</i>	DATE <i>6-19-19</i>
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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> Ambridge Area SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127040703
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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> 6-19-19
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget Reserve is used for unanticipated expenditures that may occur in the fiscal year. Amounts are transferred from this line item to the appropriate expenditure account code.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is within 8% of total expenditures which is allowable by PDE and in line with board policy.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	45,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,245,579
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,245,579</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,253,121
7000 Revenue from State Sources	21,387,537
8000 Revenue from Federal Sources	1,336,570
9000 Other Financing Sources	275,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$50,252,228</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$53,497,807</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	21,039,574
6113 Public Utility Realty Taxes	24,220
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	53,250
6140 Current Act 511 Taxes - Flat Rate Assessments	71,150
6150 Current Act 511 Taxes - Proportional Assessments	3,556,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,383,501
6500 Earnings on Investments	93,000
6700 Revenues from LEA Activities	114,207
6800 Revenues from Intermediary Sources / Pass-Through Funds	382,550
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	61,800
6940 Tuition from Patrons	63,000
6990 Refunds and Other Miscellaneous Revenue	370,869
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,253,121</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	11,124,931
7160 Tuition for Orphans Subsidy	22,000
7271 Special Education funds for School-Aged Pupils	2,238,313
7292 Pre-K Counts	678,681
7311 Pupil Transportation Subsidy	1,250,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	654,085
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	1,053,274
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	422,955
7810 State Share of Social Security and Medicare Taxes	723,983
7820 State Share of Retirement Contributions	3,007,315
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,387,537</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	9,300
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	76,270
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	680,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	88,000
8517 NCLB, Title IV - 21st Century Schools	53,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	425,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,336,570</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	275,000
<b>OTHER FINANCING SOURCES</b>	<b>\$275,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>50,252,228</b>

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,039,574</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$1,053,274</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$22,092,848</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,922,476</b>	

	<b>Beaver</b>	<b>Total</b>
<hr/>		
<b>2018-19 Data</b>		
a. Assessed Value	\$281,906,337	\$281,906,337
b. Real Estate Mills	81.4350	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,019,525,763	\$1,019,525,763
d. Assessed Value	\$286,596,600	\$286,596,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$22,957,043	\$22,957,043
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2018-19 Tax Levy</b>	<b>\$22,957,043</b>	<b>\$22,957,043</b>
(f Total * g)		
i. Base Mills Subject to Index	81.4350	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.99960%	91.99960%
k. Tax Levy Needed	\$23,922,476	\$23,922,476
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>83.4709</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$23,922,476</b>	<b>\$23,922,476</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,869,202
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,039,574
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,039,574</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,053,274</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$22,092,848</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,922,476</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	83.9594	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,062,479	\$24,062,479
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$1,998.54	
Number of Homestead/Farmstead Properties	6314	6314
Median Assessed Value of Homestead Properties		\$23,550

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Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,039,574</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,053,274</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$22,092,848</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,922,476</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,053,274	Lowering RE Tax Rate	\$0	\$1,053,274
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,053,274</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	286,596,600	83.4709	23,922,476			91.99960%	
<b>Totals:</b>	<b>286,596,600</b>		<b>23,922,476</b>	1,053,274 =	22,869,202 X	91.99960% =	21,039,574

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		53,250
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	48,250
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,900
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 71,150 71,150**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,055,000	3,055,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	326,000	326,000
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	0.5000	0.7500	175,000	175,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 3,556,000 3,556,000**

**Total Act 511, Current Taxes 3,627,150**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,019,525,763 X</b>	<b>12</b>	<b>12,234,309</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Beaver	81.4350	83.4709	2.51%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	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	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.1%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,438,836
1200 Special Programs - Elementary / Secondary	8,527,415
1300 Vocational Education	385,000
1400 Other Instructional Programs - Elementary / Secondary	450,227
1500 Nonpublic School Programs	53,329
1800 Pre-Kindergarten	417,640
<b>Total Instruction</b>	<b>\$28,272,447</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,076,584
2200 Support Services - Instructional Staff	640,312
2300 Support Services - Administration	2,457,598
2400 Support Services - Pupil Health	407,900
2500 Support Services - Business	780,998
2600 Operation and Maintenance of Plant Services	4,534,272
2700 Student Transportation Services	3,266,205
2800 Support Services - Central	955,221
2900 Other Support Services	21,851
<b>Total Support Services</b>	<b>\$14,140,941</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	880,929
3300 Community Services	106,837
<b>Total Operation of Non-Instructional Services</b>	<b>\$987,766</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	302,278
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$302,278</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,268,796
5200 Interfund Transfers - Out	200,000
5900 Budgetary Reserve	80,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,548,796</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$50,252,228</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,156,602
200 Personnel Services - Employee Benefits	5,536,005
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	10,250
500 Other Purchased Services	3,060,659
600 Supplies	262,930
700 Property	59,276
800 Other Objects	8,114
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,438,836</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,049,890
200 Personnel Services - Employee Benefits	1,770,262
300 Purchased Professional and Technical Services	812,000
400 Purchased Property Services	10,000
500 Other Purchased Services	2,834,250
600 Supplies	35,263
700 Property	9,000
800 Other Objects	6,750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,527,415</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	385,000
<b>Total Vocational Education</b>	<b>\$385,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	210,530
200 Personnel Services - Employee Benefits	88,297
500 Other Purchased Services	149,400
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$450,227</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	32,002
500 Other Purchased Services	4,327
600 Supplies	17,000
<b>Total Nonpublic School Programs</b>	<b>\$53,329</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	239,719
200 Personnel Services - Employee Benefits	135,221
500 Other Purchased Services	5,000
600 Supplies	12,700
700 Property	25,000
<b>Total Pre-Kindergarten</b>	<b>\$417,640</b>
<b>Total Instruction</b>	<b>\$28,272,447</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	621,740
200 Personnel Services - Employee Benefits	366,572
300 Purchased Professional and Technical Services	15,688
500 Other Purchased Services	14,690
600 Supplies	23,105
800 Other Objects	34,789
<b>Total Support Services - Students</b>	<b>\$1,076,584</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	261,057
200 Personnel Services - Employee Benefits	128,095
300 Purchased Professional and Technical Services	60,500
500 Other Purchased Services	8,000
600 Supplies	181,960
800 Other Objects	700
<b>Total Support Services - Instructional Staff</b>	<b>\$640,312</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,228,765
200 Personnel Services - Employee Benefits	803,363
300 Purchased Professional and Technical Services	267,000
400 Purchased Property Services	500
500 Other Purchased Services	43,100
600 Supplies	36,785
700 Property	4,700
800 Other Objects	73,385
<b>Total Support Services - Administration</b>	<b>\$2,457,598</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	243,694
200 Personnel Services - Employee Benefits	142,786
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	100
600 Supplies	3,100
700 Property	2,020
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$407,900</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	315,125
200 Personnel Services - Employee Benefits	227,715
300 Purchased Professional and Technical Services	48,938
400 Purchased Property Services	172,920
500 Other Purchased Services	1,600
600 Supplies	8,500
800 Other Objects	6,200
<b>Total Support Services - Business</b>	<b>\$780,998</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,331,685
200 Personnel Services - Employee Benefits	961,371
300 Purchased Professional and Technical Services	72,900
400 Purchased Property Services	802,935
500 Other Purchased Services	276,034
600 Supplies	1,018,323
700 Property	67,500
800 Other Objects	3,524
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,534,272</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,980,505
600 Supplies	285,700
<b>Total Student Transportation Services</b>	<b>\$3,266,205</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	149,760
200 Personnel Services - Employee Benefits	78,011
300 Purchased Professional and Technical Services	134,000
400 Purchased Property Services	27,800
500 Other Purchased Services	14,000
600 Supplies	277,442
700 Property	274,208
<b>Total Support Services - Central</b>	<b>\$955,221</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	21,851
<b>Total Other Support Services</b>	<b>\$21,851</b>
<b>Total Support Services</b>	<b>\$14,140,941</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	384,523
200 Personnel Services - Employee Benefits	203,256
300 Purchased Professional and Technical Services	101,555
400 Purchased Property Services	17,500
500 Other Purchased Services	81,230
600 Supplies	49,515
700 Property	11,000
800 Other Objects	32,350
<b>Total Student Activities</b>	<b>\$880,929</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	34,880
200 Personnel Services - Employee Benefits	11,957
300 Purchased Professional and Technical Services	45,000
600 Supplies	15,000

<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$106,837</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$987,766</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	256,278
600 Supplies	1,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$302,278</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$302,278</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,238,524
900 Other Uses of Funds	4,030,272
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,268,796</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	200,000
<b>Total Interfund Transfers - Out</b>	<b>\$200,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	80,000
<b>Total Budgetary Reserve</b>	<b>\$80,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,548,796</b>
<b>TOTAL EXPENDITURES</b>	<b>\$50,252,228</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	2,502,500	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	98,500	90,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,690,803	5,990,800
Debt Service Fund		
Food Service / Cafeteria Operations Fund	205,800	255,800
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	12,734	9,734
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,510,337</b>	<b>\$8,846,834</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,510,337</b>	<b>\$8,846,834</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	68,260,000	64,575,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	429,223	549,223
0540 Accumulated Compensated Absences	618,500	608,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	909,921	748,352
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$70,217,644</b>	<b>\$66,480,575</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2019-2020 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$70,217,644</b>	<b>\$66,480,575</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$70,217,644</b>	<b>\$66,480,575</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	45,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,245,579
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,245,579</b>
<b>5900 Budgetary Reserve</b>	<b>80,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,370,579</b>