

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

6/25/2019.

Secretary of the Board - Original Signature Required

Date

6/26/2019.

Chief School Administrator - Original Signature Required

Date

6-26-19

Mark Schiavone

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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 : Bangor Area SD	COUNTY : Northampton	AUN : 120480803
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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 ☐

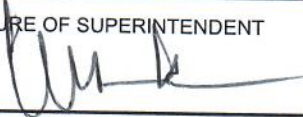
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$58532161
Ending Unassigned Fund Balance	\$3378012
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 7-15-19
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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)

School District Name : Bangor Area SD	County : Northampton	AUN Number : 120480803
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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 5-21-2019
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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>
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.	Funds are being reserved to potentially fund any unexpected, not budgeted district operational expenses and/or capital expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are being allocated for potential payment to fund PSERS Obligations and district-wide capital projects and improvements.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,139,693
0850 Unassigned Fund Balance	3,378,012
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,517,705</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,245,316
7000 Revenue from State Sources	21,411,947
8000 Revenue from Federal Sources	731,487
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$57,388,750</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$62,906,455</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,413,041
6112 Interim Real Estate Taxes	71,000
6113 Public Utility Realty Taxes	33,500
6114 Payments in Lieu of Current Taxes - State / Local	50
6140 Current Act 511 Taxes - Flat Rate Assessments	23,500
6150 Current Act 511 Taxes - Proportional Assessments	4,120,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,750,200
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	48,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	419,075
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	6,000
6990 Refunds and Other Miscellaneous Revenue	108,150
REVENUE FROM LOCAL SOURCES	\$35,245,316
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,738,415
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,033,167
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	657,872
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340 State Property Tax Reduction Allocation	1,719,507
7505 Ready to Learn Block Grant	511,151
7810 State Share of Social Security and Medicare Taxes	970,776
7820 State Share of Retirement Contributions	4,243,859
REVENUE FROM STATE SOURCES	\$21,411,947
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	396,421
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	87,279
8517 NCLB, Title IV - 21st Century Schools	27,787
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	212,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
REVENUE FROM FEDERAL SOURCES	\$731,487
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,388,750

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,413,041	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,719,507</u>	
Total Approx. Tax Revenue:	\$30,132,548	
Approx. Tax Levy for Tax Rate Calculation:	\$32,027,365	
	Northampton	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$566,862,500	\$566,862,500
b. Real Estate Mills	55.3070	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,505,750,623	\$1,505,750,623
d. Assessed Value	\$568,264,100	\$568,264,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$31,351,464	\$31,351,464
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$31,351,464	\$31,351,464
(f Total * g)		
i. Base Mills Subject to Index	55.3070	
(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	93.74810%	93.74810%
k. Tax Levy Needed	\$32,027,365	\$32,027,365
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	56.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,027,365	\$32,027,365
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,307,858
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,413,041
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,413,041	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,719,507</u>	
Total Approx. Tax Revenue:	\$30,132,548	
Approx. Tax Levy for Tax Rate Calculation:	\$32,027,365	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	56.9662	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,371,846	\$32,371,846
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	\$5,346.00	
Number of Homestead/Farmstead Properties	5707	5707
Median Assessed Value of Homestead Properties		\$52,965

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,413,041
Amount of Tax Relief for Homestead Exclusions	<u>\$1,719,507</u>
Total Approx. Tax Revenue:	\$30,132,548
Approx. Tax Levy for Tax Rate Calculation:	\$32,027,365
	Northampton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,719,507	Lowering RE Tax Rate	\$0	\$1,719,507
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,719,507

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>		
Northampton	568,264,100	56.3600	32,027,365			93.74810%			
Totals:	568,264,100		32,027,365	-	1,719,507	=	30,307,858	X	93.74810% = 28,413,041
				<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	23,500	23,500		
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						23,500	23,500		
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			0.700%	0.000%	3,750,000	3,750,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	370,000	370,000		
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						4,120,000	4,120,000		
Total Act 511, Current Taxes							4,143,500		
Act 511 Tax Limit -->					1,505,750,623	X	12	18,069,007	
					Market Value		Mills	(511 Limit)	

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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> Northampton	55.3070	56.3600	1.91%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,939,697
1200 Special Programs - Elementary / Secondary	9,291,367
1300 Vocational Education	1,399,295
1400 Other Instructional Programs - Elementary / Secondary	584,727
1600 Adult Education Programs	434,630
1800 Pre-Kindergarten	24,646
Total Instruction	\$33,674,362
2000 Support Services	
2100 Support Services - Students	1,889,166
2200 Support Services - Instructional Staff	1,392,941
2300 Support Services - Administration	4,201,208
2400 Support Services - Pupil Health	571,227
2500 Support Services - Business	631,162
2600 Operation and Maintenance of Plant Services	4,663,065
2700 Student Transportation Services	2,955,637
2800 Support Services - Central	1,346,284
2900 Other Support Services	21,367
Total Support Services	\$17,672,057
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,377,779
3300 Community Services	45,500
Total Operation of Non-Instructional Services	\$1,423,279
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,692,463
5200 Interfund Transfers - Out	70,000
Total Other Expenditures and Financing Uses	\$5,762,463
Total Estimated Expenditures and Other Financing Uses	\$58,532,161

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,630,557
200 Personnel Services - Employee Benefits	7,876,319
400 Purchased Property Services	57,900
500 Other Purchased Services	993,528
600 Supplies	358,893
700 Property	22,500
Total Regular Programs - Elementary / Secondary	\$21,939,697
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,346,431
200 Personnel Services - Employee Benefits	2,504,862
300 Purchased Professional and Technical Services	1,624,717
500 Other Purchased Services	807,357
600 Supplies	8,000
Total Special Programs - Elementary / Secondary	\$9,291,367
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,399,295
Total Vocational Education	\$1,399,295
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	86,025
200 Personnel Services - Employee Benefits	40,427
300 Purchased Professional and Technical Services	407,105
500 Other Purchased Services	50,420
600 Supplies	750
Total Other Instructional Programs - Elementary / Secondary	\$584,727
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	431,630
Total Adult Education Programs	\$434,630
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	24,646
Total Pre-Kindergarten	\$24,646
Total Instruction	\$33,674,362
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,135,002
200 Personnel Services - Employee Benefits	691,389
300 Purchased Professional and Technical Services	46,875
500 Other Purchased Services	1,000
600 Supplies	13,900
800 Other Objects	1,000
Total Support Services - Students	\$1,889,166

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	683,265
200 Personnel Services - Employee Benefits	552,448
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	11,200
600 Supplies	91,028
Total Support Services - Instructional Staff	\$1,392,941
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,354,356
200 Personnel Services - Employee Benefits	1,345,002
300 Purchased Professional and Technical Services	341,650
400 Purchased Property Services	4,000
500 Other Purchased Services	106,300
600 Supplies	24,100
800 Other Objects	25,800
Total Support Services - Administration	\$4,201,208
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	327,138
200 Personnel Services - Employee Benefits	241,589
400 Purchased Property Services	500
600 Supplies	2,000
Total Support Services - Pupil Health	\$571,227
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	363,969
200 Personnel Services - Employee Benefits	242,393
400 Purchased Property Services	5,550
500 Other Purchased Services	14,700
600 Supplies	2,550
800 Other Objects	2,000
Total Support Services - Business	\$631,162
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,975,314
200 Personnel Services - Employee Benefits	1,228,927
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	161,500
500 Other Purchased Services	130,800
600 Supplies	907,524
700 Property	63,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$4,663,065
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,720,637
600 Supplies	235,000
Total Student Transportation Services	\$2,955,637

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	338,418
200 Personnel Services - Employee Benefits	228,976
300 Purchased Professional and Technical Services	86,536
400 Purchased Property Services	498,842
500 Other Purchased Services	64,712
600 Supplies	20,800
700 Property	108,000
Total Support Services - Central	\$1,346,284
2900 <u>Other Support Services</u>	
500 Other Purchased Services	21,367
Total Other Support Services	\$21,367
Total Support Services	\$17,672,057
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	641,641
200 Personnel Services - Employee Benefits	297,775
300 Purchased Professional and Technical Services	89,525
400 Purchased Property Services	88,000
500 Other Purchased Services	172,068
600 Supplies	50,140
700 Property	20,000
800 Other Objects	18,630
Total Student Activities	\$1,377,779
3300 <u>Community Services</u>	
800 Other Objects	45,500
Total Community Services	\$45,500
Total Operation of Non-Instructional Services	\$1,423,279
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,512,463
900 Other Uses of Funds	4,180,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,692,463
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	70,000
Total Interfund Transfers - Out	\$70,000
Total Other Expenditures and Financing Uses	\$5,762,463
TOTAL EXPENDITURES	\$58,532,161

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,900,000	3,900,000
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	3,078,000	3,100,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	293,783	295,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,271,783	\$7,295,000

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		

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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	\$7,271,783	\$7,295,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	24,235,000	34,290,000
0520 Extended-Term Financing Agreements Payable	16,632	
0530 Lease-Purchase Obligations	303,759	203,260
0540 Accumulated Compensated Absences	350,000	350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	1,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,905,391	\$35,843,260
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		

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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 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		

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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		

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<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)	
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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	\$25,905,391	\$35,843,260	

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<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	\$25,905,391	\$35,843,260

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	996,282
0850 Unassigned Fund Balance	3,378,012
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,374,294
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,374,294