

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

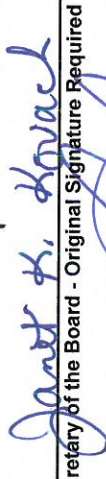
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/05/2019



President of the Board - Original Signature Required

Date



Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Renee M Gomez

(570)759-6400

Extn :3519

Contact Person

Telephone

Extension

rgomez@berwicksd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berwick Area SD	COUNTY : Columbia	AUN : 116191103
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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	\$47164422
Ending Unassigned Fund Balance	\$3278029
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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 6/10/19
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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 : Berwick Area SD	County : Columbia	AUN Number : 116191103
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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 6/10/19
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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.	Anticipated costs in the event of Title I, II, III, or IV funding reductions. Additional costs anticipated for School Sponsored Activities advancement to District, Regional and State levels.
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.	Unexpected costs arising during the school year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for capital expenditures and increasing PSERS expenditures.

<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	7,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,278,029
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,878,029</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,138,322
7000 Revenue from State Sources	25,570,412
8000 Revenue from Federal Sources	1,455,688
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$47,164,422</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$58,042,451</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,013,856
6112 Interim Real Estate Taxes	45,688
6113 Public Utility Realty Taxes	17,295
6114 Payments in Lieu of Current Taxes - State / Local	16,016
6140 Current Act 511 Taxes - Flat Rate Assessments	48,347
6150 Current Act 511 Taxes - Proportional Assessments	2,579,660
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,008,786
6500 Earnings on Investments	220,000
6700 Revenues from LEA Activities	164,886
6800 Revenues from Intermediary Sources / Pass-Through Funds	707,488
6910 Rentals	78,128
6920 Contributions and Donations from Private Sources	99,841
6940 Tuition from Patrons	67,982
6990 Refunds and Other Miscellaneous Revenue	70,349
REVENUE FROM LOCAL SOURCES	\$20,138,322
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,942,591
7160 Tuition for Orphans Subsidy	40,484
7271 Special Education funds for School-Aged Pupils	2,349,863
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	193,467
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,112
7340 State Property Tax Reduction Allocation	1,095,778
7505 Ready to Learn Block Grant	549,482
7810 State Share of Social Security and Medicare Taxes	900,501
7820 State Share of Retirement Contributions	4,556,834
REVENUE FROM STATE SOURCES	\$25,570,412
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	878,574
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	144,314
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,212
8517 NCLB, Title IV - 21St Century Schools	198,808
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,780
REVENUE FROM FEDERAL SOURCES	\$1,455,688
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,164,422

AUN: 116191103 Berwick Area SD

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

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Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,017,052		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,095,778</u>		
Total Approx. Tax Revenue:	\$16,112,830		
Approx. Tax Levy for Tax Rate Calculation:	\$16,920,355		

	Columbia	Luzerne	Total
2018-19 Data			
a. Assessed Value	\$200,445,251	\$761,599,900	\$962,045,151
b. Real Estate Mills	43.2000	10.8500	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$597,126,899	\$564,036,986	\$1,161,163,885
d. Assessed Value	\$200,445,251	\$761,599,900	\$962,045,151
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$8,659,235	\$8,263,359	\$16,922,594
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	51.42486%	48.57514%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$8,702,420	\$8,220,174	\$16,922,594
(f Total * g)			
i. Base Mills Subject to Index	43.4154	10.8500	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.50000%	93.20000%	94.89702%
k. Tax Levy Needed	\$8,701,269	\$8,219,086	\$16,920,355
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	43.4000	10.7900	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$8,699,324	\$8,217,663	\$16,916,987
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,821,209
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,013,856
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,017,052		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,095,778</u>		
Total Approx. Tax Revenue:	\$16,112,830		
Approx. Tax Levy for Tax Rate Calculation:	\$16,920,355		

	Columbia	Luzerne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	44.8046	11.1972	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,980,869	\$8,527,786	\$17,508,655
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$4,490.00	\$18,058.00	
Number of Homestead/Farmstead Properties	3297	2388	5685
Median Assessed Value of Homestead Properties			\$144,176

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,017,052		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,095,778</u>		
Total Approx. Tax Revenue:	\$16,112,830		
Approx. Tax Levy for Tax Rate Calculation:	\$16,920,355		
	Columbia	Luzerne	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,095,778	Lowering RE Tax Rate	\$0	\$1,095,778
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,095,778

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>Percent Collected</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>						
Columbia	200,445,251	43.4000	8,699,324				96.50000%		
Luzerne	761,599,900	10.7900	8,217,663				93.20000%		
Totals:	962,045,151		16,916,987	-	1,095,778	=	15,821,209	X	94.89702% = 15,013,856
				<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	48,347			48,347
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						48,347			48,347
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%	2,320,110			2,320,110
6152	Current Act 511 Occupation Taxes			0.000	0.000	0			0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	259,550			259,550
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						2,579,660			2,579,660
Total Act 511, Current Taxes									2,628,007
Act 511 Tax Limit -->					1,161,163,885	X	12	13,933,967	
					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>									
	Columbia	43.4154	43.4000	-0.02%	Yes	3.2%				
	Luzerne	10.8500	10.7900	-0.54%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679					3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,584,273
1200 Special Programs - Elementary / Secondary	7,197,121
1300 Vocational Education	2,700,159
1400 Other Instructional Programs - Elementary / Secondary	206,933
1500 Nonpublic School Programs	18,212
1700 Higher Education Programs for Secondary Students	56,000
Total Instruction	\$30,762,698
2000 Support Services	
2100 Support Services - Students	1,941,847
2200 Support Services - Instructional Staff	1,243,904
2300 Support Services - Administration	2,016,825
2400 Support Services - Pupil Health	694,767
2500 Support Services - Business	618,394
2600 Operation and Maintenance of Plant Services	3,910,023
2700 Student Transportation Services	1,643,833
2800 Support Services - Central	1,513,350
Total Support Services	\$13,582,943
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,197,253
3300 Community Services	17,787
Total Operation of Non-Instructional Services	\$1,215,040
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,540,741
5900 Budgetary Reserve	63,000
Total Other Expenditures and Financing Uses	\$1,603,741
Total Estimated Expenditures and Other Financing Uses	\$47,164,422

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,327,785
200 Personnel Services - Employee Benefits	8,251,615
300 Purchased Professional and Technical Services	99,200
500 Other Purchased Services	660,425
600 Supplies	242,548
800 Other Objects	2,700
Total Regular Programs - Elementary / Secondary	\$20,584,273
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,792,595
200 Personnel Services - Employee Benefits	2,680,773
300 Purchased Professional and Technical Services	162,942
500 Other Purchased Services	475,245
600 Supplies	83,396
800 Other Objects	2,170
Total Special Programs - Elementary / Secondary	\$7,197,121
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	436,957
200 Personnel Services - Employee Benefits	358,002
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	1,860,150
600 Supplies	44,800
Total Vocational Education	\$2,700,159
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	117,904
200 Personnel Services - Employee Benefits	57,786
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	23,854
600 Supplies	6,189
Total Other Instructional Programs - Elementary / Secondary	\$206,933
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	18,212
Total Nonpublic School Programs	\$18,212
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	56,000
Total Higher Education Programs for Secondary Students	\$56,000
Total Instruction	\$30,762,698
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,143,875
200 Personnel Services - Employee Benefits	753,032
300 Purchased Professional and Technical Services	28,645

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,120
600 Supplies	12,675
800 Other Objects	500
Total Support Services - Students	\$1,941,847
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	564,164
200 Personnel Services - Employee Benefits	339,010
300 Purchased Professional and Technical Services	43,150
500 Other Purchased Services	16,430
600 Supplies	279,385
800 Other Objects	1,765
Total Support Services - Instructional Staff	\$1,243,904
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,127,510
200 Personnel Services - Employee Benefits	754,965
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	29,495
600 Supplies	14,400
800 Other Objects	20,455
Total Support Services - Administration	\$2,016,825
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	362,572
200 Personnel Services - Employee Benefits	315,820
300 Purchased Professional and Technical Services	6,425
500 Other Purchased Services	1,750
600 Supplies	8,200
Total Support Services - Pupil Health	\$694,767
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	343,052
200 Personnel Services - Employee Benefits	229,742
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	2,600
600 Supplies	6,500
800 Other Objects	500
Total Support Services - Business	\$618,394
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,437,477
200 Personnel Services - Employee Benefits	1,032,766
300 Purchased Professional and Technical Services	93,500
400 Purchased Property Services	281,320
500 Other Purchased Services	301,800
600 Supplies	741,910
700 Property	20,000
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$3,910,023

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	47,495
200 Personnel Services - Employee Benefits	20,378
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,535,200
600 Supplies	600
700 Property	32,000
800 Other Objects	160
Total Student Transportation Services	\$1,643,833
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	261,133
200 Personnel Services - Employee Benefits	193,802
300 Purchased Professional and Technical Services	276,815
500 Other Purchased Services	96,700
600 Supplies	684,900
Total Support Services - Central	\$1,513,350
Total Support Services	\$13,582,943
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	438,322
200 Personnel Services - Employee Benefits	209,869
300 Purchased Professional and Technical Services	238,372
400 Purchased Property Services	20,775
500 Other Purchased Services	104,250
600 Supplies	168,739
800 Other Objects	16,926
Total Student Activities	\$1,197,253
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,240
200 Personnel Services - Employee Benefits	1,359
300 Purchased Professional and Technical Services	3,700
600 Supplies	9,488
Total Community Services	\$17,787
Total Operation of Non-Instructional Services	\$1,215,040
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	515,741
900 Other Uses of Funds	1,025,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,540,741
5900 <u>Budgetary Reserve</u>	
800 Other Objects	63,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$63,000
Total Other Expenditures and Financing Uses	\$1,603,741
TOTAL EXPENDITURES	\$47,164,422

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	12,000,000	11,000,000
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	285,000	200,000
Child Care Operations Fund		
Other Enterprise Funds	5,000	5,000
Internal Service Fund		
Private Purpose Trust Fund	420,000	425,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	380,000	385,000
Other Agency Fund	45,000	45,000
Permanent Fund		
Total Cash and Short-Term Investments	\$13,135,000	\$12,060,000

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	\$13,135,000	\$12,060,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	223,181	148,669
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$223,181	\$148,669
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		

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)	
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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	\$223,181	\$148,669	

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	17,460,000	17,365,000
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	\$17,460,000	\$17,365,000
TOTAL INDEBTEDNESS	\$17,683,181	\$17,513,669

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,278,029
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,878,029
5900 Budgetary Reserve	63,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,941,029