

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

George Haluska
President of the Board - Original Signature Required George Haluska

Stephanie G Renninger
Secretary of the Board - Original Signature Required

Michael Strasser
Chief School Administrator - Original Signature Required Michael Strasser

Stephanie G Renninger

Contact Person

srenninger@chsd1.org

Email Address

06-25-19
Date

6-25-19
Date

6-25-19
Date

(814)674-3626

Extn :4004

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cambria Heights SD	COUNTY : Cambria	AUN : 108111203
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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	\$24773392
Ending Unassigned Fund Balance	\$1166472
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.7%

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 5-22-19
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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 : Cambria Heights SD	County : Cambria	AUN Number : 108111203
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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 5-22-19
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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>
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$6,500.00 Function 1400, Object 200: \$32,875.00	Benefits are greater than the salary due to retirees benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve will be used for any unforeseen or emergency expenditures.
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.	Estimated ending unreserved undesignated fund balance not scheduled for liquidation this year.

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	3,900,000	
0850 Unassigned Fund Balance	525,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,425,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,110,892	
7000 Revenue from State Sources	15,245,609	
8000 Revenue from Federal Sources	108,363	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		<u>\$21,514,864</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,939,864</u>

LEA : 108111203 Cambria Heights SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,497,892
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	5,500
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	27,000
6150 Current Act 511 Taxes - Proportional Assessments	950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	275,000
6500 Earnings on Investments	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	269,000
6910 Rentals	1,500
6990 Refunds and Other Miscellaneous Revenue	27,000
REVENUE FROM LOCAL SOURCES	\$6,110,892
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,150,298
7271 Special Education funds for School-Aged Pupils	1,028,964
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	950,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	265,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	506,847
7810 State Share of Social Security and Medicare Taxes	375,000
7820 State Share of Retirement Contributions	1,800,000
REVENUE FROM STATE SOURCES	\$15,245,609
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,863
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
REVENUE FROM FEDERAL SOURCES	\$108,363
OTHER FINANCING SOURCES	
9500 Capital Contributions	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,514,864

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,497,892	
Amount of Tax Relief for Homestead Exclusions	<u>\$506,847</u>	
Total Approx. Tax Revenue:	\$5,004,739	
Approx. Tax Levy for Tax Rate Calculation:	\$5,395,860	
	Cambria	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$82,399,270	\$82,399,270
b. Real Estate Mills	63.0000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$361,512,011	\$361,512,011
d. Assessed Value	\$83,013,230	\$83,013,230
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$5,191,154	\$5,191,154
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,191,154	\$5,191,154
(f Total * g)		
i. Base Mills Subject to Index	63.0000	
(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	92.00000%	92.00000%
k. Tax Levy Needed	\$5,395,860	\$5,395,860
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	65.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,395,860	\$5,395,860
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,889,013
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,497,892
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,497,892	
Amount of Tax Relief for Homestead Exclusions	<u>\$506,847</u>	
Total Approx. Tax Revenue:	\$5,004,739	
Approx. Tax Levy for Tax Rate Calculation:	\$5,395,860	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	65.1420	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,407,648	\$5,407,648
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	\$2,623.00	
Number of Homestead/Farmstead Properties	2983	2983
Median Assessed Value of Homestead Properties		\$12,880

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,497,892
Amount of Tax Relief for Homestead Exclusions	<u>\$506,847</u>
Total Approx. Tax Revenue:	\$5,004,739
Approx. Tax Levy for Tax Rate Calculation:	\$5,395,860
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$506,847	Lowering RE Tax Rate	\$0	\$506,847
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$506,847

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108111203 Cambria Heights SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/5/2019 1:09:28 PM				Page - 1 of 1			
<u>CODE</u>							
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>
Cambria	83,013,230	65.0000	5,395,860			92.00000%	
Totals:	83,013,230		5,395,860	- 506,847 =	4,889,013 X	92.00000% =	4,497,892
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			27,000
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			\$5.00	\$0.00	27,000	27,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						27,000	27,000
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%	900,000	900,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	50,000	50,000
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						950,000	950,000
Total Act 511, Current Taxes							977,000
Act 511 Tax Limit -->				361,512,011 X	12	4,338,144	
				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> Cambria	63.0000	65.0000	3.18%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

LEA : 108111203 Cambria Heights SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,463,100
1200 Special Programs - Elementary / Secondary	3,051,567
1300 Vocational Education	1,044,000
1400 Other Instructional Programs - Elementary / Secondary	149,375
1800 Pre-Kindergarten	151,100
Total Instruction	\$13,859,142
2000 Support Services	
2100 Support Services - Students	737,850
2200 Support Services - Instructional Staff	353,200
2300 Support Services - Administration	1,505,300
2400 Support Services - Pupil Health	279,000
2500 Support Services - Business	197,000
2600 Operation and Maintenance of Plant Services	2,230,900
2700 Student Transportation Services	1,905,000
2800 Support Services - Central	329,200
2900 Other Support Services	5,000
Total Support Services	\$7,542,450
3000 Operation of Non-Instructional Services	
3200 Student Activities	684,800
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$687,800
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	34,000
Total Facilities Acquisition, Construction and Improvement Services	\$34,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,500,000
5900 Budgetary Reserve	1,150,000
Total Other Expenditures and Financing Uses	\$2,650,000
Total Estimated Expenditures and Other Financing Uses	\$24,773,392

LEA : 108111203 Cambria Heights SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,845,000
200 Personnel Services - Employee Benefits	3,516,100
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	552,500
600 Supplies	330,500
700 Property	211,000
Total Regular Programs - Elementary / Secondary	\$9,463,100
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,296,000
200 Personnel Services - Employee Benefits	954,717
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	365,800
600 Supplies	118,050
700 Property	15,000
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$3,051,567
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	347,000
200 Personnel Services - Employee Benefits	210,700
500 Other Purchased Services	435,100
600 Supplies	51,200
Total Vocational Education	\$1,044,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	32,875
300 Purchased Professional and Technical Services	110,000
Total Other Instructional Programs - Elementary / Secondary	\$149,375
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	88,000
200 Personnel Services - Employee Benefits	60,600
500 Other Purchased Services	1,000
600 Supplies	1,500
Total Pre-Kindergarten	\$151,100
Total Instruction	\$13,859,142
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	415,500
200 Personnel Services - Employee Benefits	297,900
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	2,650
600 Supplies	18,300
700 Property	500

LEA : 108111203 Cambria Heights SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$737,850
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	172,000
200 Personnel Services - Employee Benefits	108,400
500 Other Purchased Services	33,000
600 Supplies	39,800
Total Support Services - Instructional Staff	\$353,200
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	731,000
200 Personnel Services - Employee Benefits	457,400
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	152,600
600 Supplies	71,000
800 Other Objects	18,300
Total Support Services - Administration	\$1,505,300
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	153,500
200 Personnel Services - Employee Benefits	111,000
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,000
600 Supplies	10,500
700 Property	1,000
Total Support Services - Pupil Health	\$279,000
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	98,000
200 Personnel Services - Employee Benefits	87,500
500 Other Purchased Services	2,500
600 Supplies	7,000
800 Other Objects	2,000
Total Support Services - Business	\$197,000
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	643,000
200 Personnel Services - Employee Benefits	491,300
400 Purchased Property Services	510,000
500 Other Purchased Services	193,000
600 Supplies	279,600
700 Property	113,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,230,900
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,905,000
Total Student Transportation Services	\$1,905,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	68,000

LEA : 108111203 Cambria Heights SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	51,200
600 Supplies	210,000
Total Support Services - Central	\$329,200
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$7,542,450
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	280,900
200 Personnel Services - Employee Benefits	75,300
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	47,000
500 Other Purchased Services	19,800
600 Supplies	106,700
700 Property	23,000
800 Other Objects	61,100
Total Student Activities	\$684,800
3300 <u>Community Services</u>	
400 Purchased Property Services	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$687,800
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	34,000
Total Facilities Acquisition, Construction and Improvement Services	\$34,000
Total Facilities Acquisition, Construction and Improvement Services	\$34,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	200,000
900 Other Uses of Funds	1,300,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,150,000
Total Budgetary Reserve	\$1,150,000
Total Other Expenditures and Financing Uses	\$2,650,000
TOTAL EXPENDITURES	\$24,773,392

LEA : 108111203 Cambria Heights SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,859,370	1,473,238
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	4,400	4,400
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	15,000
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	40,000	40,000
Permanent Fund		
Total Cash and Short-Term Investments	\$2,918,770	\$1,532,638

<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		

LEA : 108111203 Cambria Heights SD

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,918,770	\$1,532,638

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	870,000	957,662
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	930,000	950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,800,000	\$1,907,662
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	\$1,800,000	\$1,907,662	

<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	\$1,800,000	\$1,907,662

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,166,472
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,166,472
5900 Budgetary Reserve	1,150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,316,472