

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2019

[Handwritten Signature]

Date *6/24/19*

President of the Board - Original Signature Required
[Handwritten Signature]

Date *6/24/2019*

Secretary of the Board - Original Signature Required
[Handwritten Signature]

Date *6/24/2019*

Chief School Administrator - Original Signature Required

Date

Karen McConnell

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Dauphin SD	COUNTY : Dauphin	AUN : 115221402
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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	\$204258550
Ending Unassigned Fund Balance	\$11490815
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.6%

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 6/19/2019
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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 : Central Dauphin SD	County : Dauphin	AUN Number : 115221402
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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 5/20/19
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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>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$1,450,198.00 Function 2800, Object 200: \$2,064,656.00</p>	<p>The Central Dauphin School District budgets its obligation for its retired employees medical, dental and vision expenses to the 2830/218 budgetary account code.</p>
8080	<p>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.</p>	<p>Amount provided for potential shortfalls in revenue and future expenditures related to maintenance and growth. The Fund Balance provides financial stability and is within the range of budgeted expenditures as suggested in the PA SD Manual of Accounting.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Central Dauphin School District has committed \$2,500,000 for PSERS retirement liabilities and \$3,686,009 for debt service expenditures.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Central Dauphin School District has assigned \$4,000,000 for its OPEB liabilities.</p>

<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	178,099
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,186,009
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	11,490,815
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,676,824</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	145,520,693
7000 Revenue from State Sources	50,708,138
8000 Revenue from Federal Sources	3,129,126
9000 Other Financing Sources	4,900,593
Total Estimated Revenues And Other Financing Sources	<u>\$204,258,550</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$225,935,374</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	91,999,997
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	435,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	40,471,200
6150 Current Act 511 Taxes - Proportional Assessments	2,452,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	1,092,100
6700 Revenues from LEA Activities	24,528
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,020,837
6910 Rentals	10,079
6940 Tuition from Patrons	1,094,149
6990 Refunds and Other Miscellaneous Revenue	2,495,003

REVENUE FROM LOCAL SOURCES \$145,520,693

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	18,926,872
7160 Tuition for Orphans Subsidy	276,788
7271 Special Education funds for School-Aged Pupils	5,905,445
7311 Pupil Transportation Subsidy	3,450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	670,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,351,049
7330 Health Services (Medical, Dental, Nurse, Act 25)	255,899
7340 State Property Tax Reduction Allocation	2,600,194
7505 Ready to Learn Block Grant	1,023,711
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,566
7810 State Share of Social Security and Medicare Taxes	3,148,605
7820 State Share of Retirement Contributions	13,097,009

REVENUE FROM STATE SOURCES \$50,708,138

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,034,470
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	340,338
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	156,003
8517 NCLB, Title IV - 21st Century Schools	142,605

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	455,710
REVENUE FROM FEDERAL SOURCES	\$3,129,126
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	249,829
9360 Internal Service Fund Transfers	4,478,561
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	172,203
OTHER FINANCING SOURCES	\$4,900,593
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	204,258,550

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$91,999,997
Amount of Tax Relief for Homestead Exclusions	<u>\$3,314,212</u>
Total Approx. Tax Revenue:	\$95,314,209
Approx. Tax Levy for Tax Rate Calculation:	\$100,935,051

Dauphin

Total

2018-19 Data		
a. Assessed Value	\$6,004,072,800	\$6,004,072,800
b. Real Estate Mills	16.5672	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$7,343,067,672	\$7,343,067,672
d. Assessed Value	\$6,092,462,860	\$6,092,462,860
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$99,470,675	\$99,470,675
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$99,470,675	\$99,470,675
(f Total * g)		
i. Base Mills Subject to Index	16.5672	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.24217%	94.24217%
k. Tax Levy Needed	\$100,935,051	\$100,935,051
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	16.5672	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$100,935,051	\$100,935,051
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$97,620,839
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$91,999,997
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$91,999,997
Amount of Tax Relief for Homestead Exclusions	<u>\$3,314,212</u>
Total Approx. Tax Revenue:	\$95,314,209
Approx. Tax Levy for Tax Rate Calculation:	\$100,935,051

	Dauphin	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0145	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$103,660,209	\$103,660,209
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	\$8,041.00	
Number of Homestead/Farmstead Properties	24879	24879
Median Assessed Value of Homestead Properties		\$117,100

Act 1 Index (current): 2.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$91,999,997
Amount of Tax Relief for Homestead Exclusions	<u>\$3,314,212</u>
Total Approx. Tax Revenue:	\$95,314,209
Approx. Tax Levy for Tax Rate Calculation:	\$100,935,051

	Dauphin		Total	
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$651	Lowering RE Tax Rate	\$0	\$651
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,600,194	Lowering RE Tax Rate	\$0	\$2,600,194
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$713,367			\$713,367
Amount of Tax Relief from State/Local Sources				\$3,314,212

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>
Dauphin	6,092,462,860	16.5672	100,935,051			94.24217%	
Totals:	6,092,462,860		100,935,051	- 3,314,212	= 97,620,839	X 94.24217%	= 91,999,997

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	1.500%	0.000%	40,471,200	40,471,200
Total Current Taxpayer Relief Taxes – Proportional Assessments			40,471,200	40,471,200
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	\$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			0	0
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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,452,800	2,452,800
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			2,452,800	2,452,800
Total Act 511, Current Taxes				2,452,800
Act 511 Tax Limit -->		7,343,067,672 X	12	88,116,812
		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> Dauphin	16.5672	16.5672	0.00%	Yes	2.7%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	2.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	89,924,602
1200 Special Programs - Elementary / Secondary	33,389,046
1300 Vocational Education	6,380,914
1400 Other Instructional Programs - Elementary / Secondary	1,600,621
1700 Higher Education Programs for Secondary Students	1,029,015
Total Instruction	\$132,324,198
2000 Support Services	
2100 Support Services - Students	7,045,733
2200 Support Services - Instructional Staff	3,071,497
2300 Support Services - Administration	11,497,262
2400 Support Services - Pupil Health	2,277,626
2500 Support Services - Business	1,382,462
2600 Operation and Maintenance of Plant Services	15,889,699
2700 Student Transportation Services	9,892,548
2800 Support Services - Central	5,093,985
2900 Other Support Services	262,025
Total Support Services	\$56,412,837
3000 Operation of Non-Instructional Services	
3200 Student Activities	629,942
3300 Community Services	240,776
Total Operation of Non-Instructional Services	\$870,718
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,689,258
5200 Interfund Transfers - Out	1,961,539
Total Other Expenditures and Financing Uses	\$14,650,797
Total Estimated Expenditures and Other Financing Uses	\$204,258,550

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	47,246,784
200 Personnel Services - Employee Benefits	31,857,229
300 Purchased Professional and Technical Services	2,431,699
400 Purchased Property Services	42,188
500 Other Purchased Services	6,407,690
600 Supplies	1,716,096
700 Property	221,416
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$89,924,602
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,130,864
200 Personnel Services - Employee Benefits	10,412,001
300 Purchased Professional and Technical Services	2,351,300
400 Purchased Property Services	1,250
500 Other Purchased Services	6,358,511
600 Supplies	131,970
800 Other Objects	3,150
Total Special Programs - Elementary / Secondary	\$33,389,046
1300 <u>Vocational Education</u>	
500 Other Purchased Services	6,380,914
Total Vocational Education	\$6,380,914
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	636,377
200 Personnel Services - Employee Benefits	289,876
300 Purchased Professional and Technical Services	57,525
500 Other Purchased Services	600,505
600 Supplies	16,088
700 Property	250
Total Other Instructional Programs - Elementary / Secondary	\$1,600,621
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,029,015
Total Higher Education Programs for Secondary Students	\$1,029,015
Total Instruction	\$132,324,198
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,914,720
200 Personnel Services - Employee Benefits	2,524,467
300 Purchased Professional and Technical Services	550,250
400 Purchased Property Services	1,200
500 Other Purchased Services	8,450
600 Supplies	39,946
700 Property	200

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	6,500
Total Support Services - Students	\$7,045,733
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,534,800
200 Personnel Services - Employee Benefits	992,349
300 Purchased Professional and Technical Services	62,930
400 Purchased Property Services	54,200
500 Other Purchased Services	20,800
600 Supplies	182,418
700 Property	220,000
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$3,071,497
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,676,473
200 Personnel Services - Employee Benefits	4,189,537
300 Purchased Professional and Technical Services	1,280,000
400 Purchased Property Services	53,200
500 Other Purchased Services	30,500
600 Supplies	139,326
700 Property	103,226
800 Other Objects	25,000
Total Support Services - Administration	\$11,497,262
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,247,796
200 Personnel Services - Employee Benefits	844,330
300 Purchased Professional and Technical Services	157,067
400 Purchased Property Services	500
500 Other Purchased Services	3,100
600 Supplies	22,833
700 Property	2,000
Total Support Services - Pupil Health	\$2,277,626
2500 Support Services - Business	
100 Personnel Services - Salaries	724,220
200 Personnel Services - Employee Benefits	515,742
300 Purchased Professional and Technical Services	22,500
400 Purchased Property Services	500
500 Other Purchased Services	103,800
600 Supplies	10,750
800 Other Objects	4,950
Total Support Services - Business	\$1,382,462
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,830,057
200 Personnel Services - Employee Benefits	3,833,816
300 Purchased Professional and Technical Services	272,600
400 Purchased Property Services	3,259,055

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	669,332
600 Supplies	2,880,839
700 Property	142,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$15,889,699
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	212,860
200 Personnel Services - Employee Benefits	134,386
400 Purchased Property Services	2,100
500 Other Purchased Services	8,862,413
600 Supplies	660,489
700 Property	18,000
800 Other Objects	2,300
Total Student Transportation Services	\$9,892,548
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,450,198
200 Personnel Services - Employee Benefits	2,064,656
300 Purchased Professional and Technical Services	1,118,778
400 Purchased Property Services	268,377
500 Other Purchased Services	8,801
600 Supplies	49,700
700 Property	131,000
800 Other Objects	2,475
Total Support Services - Central	\$5,093,985
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	87,500
200 Personnel Services - Employee Benefits	31,216
500 Other Purchased Services	143,309
Total Other Support Services	\$262,025
Total Support Services	\$56,412,837
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	497,046
200 Personnel Services - Employee Benefits	65,056
300 Purchased Professional and Technical Services	5,650
500 Other Purchased Services	45,990
600 Supplies	16,200
Total Student Activities	\$629,942
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	126,766
200 Personnel Services - Employee Benefits	15,978
500 Other Purchased Services	5,000
600 Supplies	27,500
800 Other Objects	65,532

<u>Description</u>	<u>Amount</u>
Total Community Services	\$240,776
Total Operation of Non-Instructional Services	\$870,718
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,907,391
900 Other Uses of Funds	7,781,867
Total Debt Service / Other Expenditures and Financing Uses	\$12,689,258
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,961,539
Total Interfund Transfers - Out	\$1,961,539
Total Other Expenditures and Financing Uses	\$14,650,797
TOTAL EXPENDITURES	\$204,258,550

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	26,650,000	26,650,000
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	13,000,000	3,600,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,400,000	1,400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	16,000,000	14,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	470,000	470,000
Other Agency Fund	175,000	175,000
Permanent Fund		
Total Cash and Short-Term Investments	\$57,695,000	\$46,295,000

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

TOTAL CASH AND INVESTMENTS	\$57,695,000	\$46,295,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	135,975,000	128,720,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,500,000	5,000,000
0550 Authority Lease Obligations	7,914,610	7,387,743
0560 Other Post-Employment Benefits (OPEB)	38,047,202	38,047,202
0599 Other Noncurrent Liabilities	276,970,000	276,970,000
Total General Fund	\$463,406,812	\$456,124,945

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		

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$463,406,812	\$456,124,945

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	28,280,000	29,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,500,000	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,500,000	1,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$32,730,000	\$31,300,000
TOTAL INDEBTEDNESS	\$496,136,812	\$487,424,945

Account Description	Amounts
0810 Nonspendable Fund Balance	178,099
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,186,009
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	11,490,815
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,676,824

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,854,923
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