

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2019

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 7/18/19

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 7/18/19

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 7/18/19

Dennis K Shaffer  
\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Telephone      Extension

dshaffer@crilions.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chestnut Ridge SD	COUNTY : Bedford	AUN : 108051503
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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	\$21836511
Ending Unassigned Fund Balance	\$1413652
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT <i>Dr. Mark Hudman</i>	DATE 8/14/19
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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 : Chestnut Ridge SD	County : Bedford	AUN Number : 108051503
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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  <i>William J. Patek</i>	DATE  <i>7/18/19</i>
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$11,288.31 C x 2%: \$9,047.74</p>	My calculation does not agree with your calculation. I would be happy to supply my spreadsheet that I use to calculate. I use the PASBO spreadsheet
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This fund balance will be used for the operation for future budgets.
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.	This fund balance will be used for the operation for future budgets.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This fund balance will be used for the operation for future budgets.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,402,385
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,641,833
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,044,218</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,689,811
7000 Revenue from State Sources	14,442,039
8000 Revenue from Federal Sources	476,480
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$21,608,330</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$29,652,548</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,839,733
6113 Public Utility Realty Taxes	5,868
6114 Payments in Lieu of Current Taxes - State / Local	8,148
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	1,010,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	224,000
6500 Earnings on Investments	100,208
6800 Revenues from Intermediary Sources / Pass-Through Funds	305,854
6940 Tuition from Patrons	99,000
6990 Refunds and Other Miscellaneous Revenue	37,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,689,811</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,407,696
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	37,834
7271 Special Education funds for School-Aged Pupils	1,051,466
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	469,180
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	452,387
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	285,476
7810 State Share of Social Security and Medicare Taxes	348,000
7820 State Share of Retirement Contributions	1,700,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,442,039</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	386,585
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,265
8517 NCLB, Title IV - 21st Century Schools	28,630
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$476,480</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>21,608,330</b>

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,839,733

Amount of Tax Relief for Homestead Exclusions \$452,387

Total Approx. Tax Revenue: \$5,292,120

Approx. Tax Levy for Tax Rate Calculation: \$5,570,137

Bedford

Total

2018-19 Data		
a. Assessed Value	\$639,338,483	\$639,338,483
b. Real Estate Mills	8.5200	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$601,862,246	\$601,862,246
d. Assessed Value	\$644,169,873	\$644,169,873
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$5,447,164	\$5,447,164
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,447,164	\$5,447,164
(f Total * g)		
i. Base Mills Subject to Index	8.5200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.56759%	94.56759%
k. Tax Levy Needed	\$5,570,137	\$5,570,137
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>8.6470</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,570,137	\$5,570,137
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,117,750
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,839,733
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,839,733

Amount of Tax Relief for Homestead Exclusions

\$452,387

Total Approx. Tax Revenue:

\$5,292,120

Approx. Tax Levy for Tax Rate Calculation:

\$5,570,137

Bedford

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	8.7926	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,663,928	\$5,663,928
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	\$16,540.00	
Number of Homestead/Farmstead Properties	3242	3242
Median Assessed Value of Homestead Properties		\$104,615

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>			
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,839,733</b>			
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$452,387</u></b>			
<b>Total Approx. Tax Revenue:</b>	<b>\$5,292,120</b>			
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,570,137</b>			
	<b>Bedford</b>		<b>Total</b>	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$452,387	Lowering RE Tax Rate	\$0	\$452,387
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$452,387</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bedford	644,169,873	8.6470	5,570,137			94.56759%	
<b>Totals:</b>	<b>644,169,873</b>		<b>5,570,137</b>	452,387 =	5,117,750 X	94.56759% =	4,839,733

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 30,000 30,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	950,000	950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	60,000	60,000
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 1,010,000 1,010,000**

**Total Act 511, Current Taxes 1,040,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>601,862,246 X</b>	<b>12</b>	<b>7,222,347</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Bedford	8.5200	8.6470	1.50%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,603,725
1200 Special Programs - Elementary / Secondary	2,244,510
1300 Vocational Education	994,019
1400 Other Instructional Programs - Elementary / Secondary	376,546
1800 Pre-Kindergarten	320,887
<b>Total Instruction</b>	<b>\$12,539,687</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	574,110
2200 Support Services - Instructional Staff	496,608
2300 Support Services - Administration	1,507,245
2400 Support Services - Pupil Health	276,278
2500 Support Services - Business	487,262
2600 Operation and Maintenance of Plant Services	1,675,329
2700 Student Transportation Services	1,790,884
2800 Support Services - Central	248,877
2900 Other Support Services	6,000
<b>Total Support Services</b>	<b>\$7,062,593</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	311,565
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$312,065</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	1,872,166
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,922,166</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,836,511</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,380,155
200 Personnel Services - Employee Benefits	3,149,834
300 Purchased Professional and Technical Services	62,275
400 Purchased Property Services	23,140
500 Other Purchased Services	570,132
600 Supplies	289,531
700 Property	79,500
800 Other Objects	49,158
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,603,725</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,074,851
200 Personnel Services - Employee Benefits	663,022
300 Purchased Professional and Technical Services	248,100
500 Other Purchased Services	239,515
600 Supplies	19,012
800 Other Objects	10
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,244,510</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	373,835
200 Personnel Services - Employee Benefits	292,033
500 Other Purchased Services	279,223
600 Supplies	20,885
700 Property	26,418
800 Other Objects	1,625
<b>Total Vocational Education</b>	<b>\$994,019</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	37,715
200 Personnel Services - Employee Benefits	22,361
300 Purchased Professional and Technical Services	282,470
500 Other Purchased Services	27,400
600 Supplies	6,600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$376,546</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	201,626
200 Personnel Services - Employee Benefits	119,261
<b>Total Pre-Kindergarten</b>	<b>\$320,887</b>
<b>Total Instruction</b>	<b>\$12,539,687</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	322,692
200 Personnel Services - Employee Benefits	242,148
300 Purchased Professional and Technical Services	1,000

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,030
600 Supplies	6,940
800 Other Objects	300
<b>Total Support Services - Students</b>	<b>\$574,110</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	242,605
200 Personnel Services - Employee Benefits	187,986
300 Purchased Professional and Technical Services	35,747
600 Supplies	23,319
700 Property	5,106
800 Other Objects	1,845
<b>Total Support Services - Instructional Staff</b>	<b>\$496,608</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	776,851
200 Personnel Services - Employee Benefits	528,544
300 Purchased Professional and Technical Services	106,453
500 Other Purchased Services	15,800
600 Supplies	50,897
800 Other Objects	28,700
<b>Total Support Services - Administration</b>	<b>\$1,507,245</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	140,799
200 Personnel Services - Employee Benefits	122,967
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	262
600 Supplies	6,425
800 Other Objects	325
<b>Total Support Services - Pupil Health</b>	<b>\$276,278</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	189,298
200 Personnel Services - Employee Benefits	184,581
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	33,800
500 Other Purchased Services	16,000
600 Supplies	21,883
800 Other Objects	10,200
<b>Total Support Services - Business</b>	<b>\$487,262</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	484,739
200 Personnel Services - Employee Benefits	372,698
300 Purchased Professional and Technical Services	8,580
400 Purchased Property Services	190,739
500 Other Purchased Services	127,818
600 Supplies	385,045
700 Property	70,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	35,210
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,675,329</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	47,498
200 Personnel Services - Employee Benefits	32,444
300 Purchased Professional and Technical Services	2,100
500 Other Purchased Services	1,708,842
<b>Total Student Transportation Services</b>	<b>\$1,790,884</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	78,579
200 Personnel Services - Employee Benefits	54,748
300 Purchased Professional and Technical Services	105,000
600 Supplies	10,550
<b>Total Support Services - Central</b>	<b>\$248,877</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	6,000
<b>Total Other Support Services</b>	<b>\$6,000</b>
<b>Total Support Services</b>	<b>\$7,062,593</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	161,943
200 Personnel Services - Employee Benefits	58,022
500 Other Purchased Services	89,125
600 Supplies	1,100
800 Other Objects	1,375
<b>Total Student Activities</b>	<b>\$311,565</b>
<b>3300 Community Services</b>	
800 Other Objects	500
<b>Total Community Services</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$312,065</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,872,166
<b>Total Interfund Transfers - Out</b>	<b>\$1,872,166</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,922,166</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,836,511</b>

**Cash and Short-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
- Permanent Fund

**Total Cash and Short-Term Investments**

**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

4,454,138

4,454,138

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$4,454,138</b>	<b>\$4,454,138</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,454,138</b>	<b>\$4,454,138</b>

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	12,927,746	11,191,280
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$12,927,746</b>	<b>\$11,191,280</b>
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**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

## 2019-2020 Final General Fund Budget

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

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

**Total Capital Reserve Fund - \$ 690, \$1850****Capital Reserve Fund - \$ 1431**

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

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

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

**Total Other Capital Projects Fund****Debt Service Fund**

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

**Total Debt Service Fund****Food Service / Cafeteria Operations Fund**

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

## 2019-2020 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$12,927,746</b>	<b>\$11,191,280</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$12,927,746</b>	<b>\$11,191,280</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,402,385
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,413,652
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,816,037</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,866,037</b>