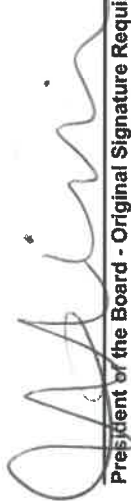


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2019



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Robin L Robertson

Contact Person

r_robertson@conradweiser.org

Email Address

Date

6/19/19

Date

6/19/19

Date

6/19/19

(610)693-8588

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conrad Weiser Area SD	COUNTY : Berk	AUN : 114061103
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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	\$51780890
Ending Unassigned Fund Balance	\$2594728
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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 6/19/19
---	-----------------

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 : Conrad Weiser Area SD	County : Berks	AUN Number : 114061103
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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 5/14/19
--	-----------------

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district maintains a Budgetary Reserve of for unexpected expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district maintains a Budgetary Reserve of for unexpected expenses

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	2,111,354	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,594,724	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,706,078</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	33,753,355	
7000 Revenue from State Sources	15,987,535	
8000 Revenue from Federal Sources	1,875,000	
9000 Other Financing Sources	25,000	
Total Estimated Revenues And Other Financing Sources		<u>\$51,640,890</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$56,346,968</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,812,355
6112 Interim Real Estate Taxes	120,000
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	59,000
6140 Current Act 511 Taxes - Flat Rate Assessments	59,000
6150 Current Act 511 Taxes - Proportional Assessments	2,890,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	620,000
6500 Earnings on Investments	240,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	515,000
6910 Rentals	50,000
6940 Tuition from Patrons	1,270,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$33,753,355
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,545,000
7160 Tuition for Orphans Subsidy	500,930
7271 Special Education funds for School-Aged Pupils	1,750,000
7311 Pupil Transportation Subsidy	850,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	487,228
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340 State Property Tax Reduction Allocation	1,021,152
7505 Ready to Learn Block Grant	371,000
7810 State Share of Social Security and Medicare Taxes	814,580
7820 State Share of Retirement Contributions	3,599,645
REVENUE FROM STATE SOURCES	\$15,987,535
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	840,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	885,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$1,875,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	25,000
OTHER FINANCING SOURCES	\$25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,640,890

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$27,812,500		
Amount of Tax Relief for Homestead Exclusions	\$1,021,152		
Total Approx. Tax Revenue:	\$28,833,652		
Approx. Tax Levy for Tax Rate Calculation:	\$29,842,192		

	Berks	Lancaster	Total
2018-19 Data			
a. Assessed Value	\$1,000,708,400	\$1,842,200	\$1,002,550,600
b. Real Estate Mills	28.8600	19.4900	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$1,294,311,007	\$1,604,343	\$1,295,915,350
d. Assessed Value	\$1,005,231,000	\$1,842,200	\$1,007,073,200
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$28,880,444	\$35,904	\$28,916,348
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	99.87620%	0.12380%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$28,880,550	\$35,798	\$28,916,348
(f Total * g)			
i. Base Mills Subject to Index	28.8601	19.4900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.50006%	97.00000%	96.50068%
k. Tax Levy Needed	\$29,805,247	\$36,945	\$29,842,192
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	29.6500	20.0540	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$29,805,099	\$36,943	\$29,842,042
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$28,820,890
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$27,812,355
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.9%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 3

Approx. Tax Revenue from RE Taxes: \$27,812,500

Amount of Tax Relief for Homestead Exclusions \$1,021,152

Total Approx. Tax Revenue: \$28,833,652

Approx. Tax Levy for Tax Rate Calculation: \$29,842,192

	Berks	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.6970	20.0552	
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)	\$29,852,345	\$36,946	\$29,889,291
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	\$7,013.00	\$10,368.00	
Number of Homestead/Farmstead Properties	4899	8	4907
Median Assessed Value of Homestead Properties			\$125,000

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$27,812,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,021,152</u>		
Total Approx. Tax Revenue:	\$28,833,652		
Approx. Tax Levy for Tax Rate Calculation:	\$29,842,192		

	Berks	Lancaster		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,021,152	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,021,152

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>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>			<u>Percent Collected</u>					
Berks	1,005,231,000	29.6500	29,805,099			96.50006%					
Lancaster	1,842,200	20.0540	36,943			97.00000%					
Totals:	1,007,073,200		29,842,042	-	1,021,152	=	28,820,890	X	96.50068%	=	27,812,355
				<u>Rate</u>					<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					59,000		
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	59,000	59,000				
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						59,000	59,000				
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%	2,560,000	2,560,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	330,000	330,000				
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						2,890,000	2,890,000				
Total Act 511, Current Taxes							2,949,000				
Act 511 Tax Limit -->					1,295,915,350	X	12	15,550,984			
					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>									
	Berks	28.8601	29.6500	2.74%	Yes	2.9%				
	Lancaster	19.4900	20.0540	2.90%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,250,540
1200 Special Programs - Elementary / Secondary	9,061,740
1300 Vocational Education	1,948,345
1400 Other Instructional Programs - Elementary / Secondary	409,740
Total Instruction	\$31,670,365
2000 Support Services	
2100 Support Services - Students	1,863,555
2200 Support Services - Instructional Staff	1,498,970
2300 Support Services - Administration	2,599,190
2400 Support Services - Pupil Health	597,805
2500 Support Services - Business	711,850
2600 Operation and Maintenance of Plant Services	3,810,470
2700 Student Transportation Services	2,268,635
2800 Support Services - Central	698,445
2900 Other Support Services	36,000
Total Support Services	\$14,084,920
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,021,660
3300 Community Services	15,000
Total Operation of Non-Instructional Services	\$1,036,660
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,988,945
Total Other Expenditures and Financing Uses	\$4,988,945
Total Estimated Expenditures and Other Financing Uses	\$51,780,890

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,561,970
200 Personnel Services - Employee Benefits	7,427,795
300 Purchased Professional and Technical Services	379,085
400 Purchased Property Services	53,800
500 Other Purchased Services	813,400
600 Supplies	472,335
700 Property	520,500
800 Other Objects	21,655
Total Regular Programs - Elementary / Secondary	\$20,250,540
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,372,405
200 Personnel Services - Employee Benefits	3,197,750
300 Purchased Professional and Technical Services	496,000
400 Purchased Property Services	1,000
500 Other Purchased Services	919,640
600 Supplies	55,605
700 Property	19,340
Total Special Programs - Elementary / Secondary	\$9,061,740
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	587,560
200 Personnel Services - Employee Benefits	413,985
400 Purchased Property Services	1,500
500 Other Purchased Services	899,300
600 Supplies	36,000
700 Property	1,200
800 Other Objects	8,800
Total Vocational Education	\$1,948,345
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	207,250
200 Personnel Services - Employee Benefits	178,215
300 Purchased Professional and Technical Services	3,960
500 Other Purchased Services	5,500
600 Supplies	1,775
800 Other Objects	13,040
Total Other Instructional Programs - Elementary / Secondary	\$409,740
Total Instruction	\$31,670,365
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,100,485
200 Personnel Services - Employee Benefits	716,630
300 Purchased Professional and Technical Services	13,050
400 Purchased Property Services	4,075

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	9,420
600	Supplies	18,395
700	Property	1,300
800	Other Objects	200
Total Support Services - Students		\$1,863,555
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	704,195
200	Personnel Services - Employee Benefits	616,075
300	Purchased Professional and Technical Services	6,000
400	Purchased Property Services	10,305
500	Other Purchased Services	17,090
600	Supplies	129,205
700	Property	12,075
800	Other Objects	4,025
Total Support Services - Instructional Staff		\$1,498,970
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,345,360
200	Personnel Services - Employee Benefits	909,785
300	Purchased Professional and Technical Services	182,200
400	Purchased Property Services	23,000
500	Other Purchased Services	67,000
600	Supplies	28,295
700	Property	23,250
800	Other Objects	20,300
Total Support Services - Administration		\$2,599,190
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	321,350
200	Personnel Services - Employee Benefits	232,605
300	Purchased Professional and Technical Services	21,740
400	Purchased Property Services	5,310
500	Other Purchased Services	1,125
600	Supplies	8,445
700	Property	7,000
800	Other Objects	230
Total Support Services - Pupil Health		\$597,805
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	382,240
200	Personnel Services - Employee Benefits	301,710
300	Purchased Professional and Technical Services	2,000
400	Purchased Property Services	5,500
500	Other Purchased Services	6,000
600	Supplies	10,000
700	Property	3,000
800	Other Objects	1,400
Total Support Services - Business		\$711,850

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,278,125
200 Personnel Services - Employee Benefits	1,056,845
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	907,500
500 Other Purchased Services	227,300
600 Supplies	250,000
700 Property	85,000
800 Other Objects	1,700
Total Operation and Maintenance of Plant Services	\$3,810,470
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	50,900
200 Personnel Services - Employee Benefits	42,935
400 Purchased Property Services	8,000
500 Other Purchased Services	2,137,300
600 Supplies	4,000
700 Property	25,000
800 Other Objects	500
Total Student Transportation Services	\$2,268,635
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	275,820
200 Personnel Services - Employee Benefits	202,125
300 Purchased Professional and Technical Services	124,300
500 Other Purchased Services	6,200
600 Supplies	75,000
700 Property	15,000
Total Support Services - Central	\$698,445
2900 <u>Other Support Services</u>	
500 Other Purchased Services	36,000
Total Other Support Services	\$36,000
Total Support Services	\$14,084,920
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	474,300
200 Personnel Services - Employee Benefits	278,560
300 Purchased Professional and Technical Services	87,000
400 Purchased Property Services	4,000
500 Other Purchased Services	68,000
600 Supplies	20,550
700 Property	79,350
800 Other Objects	9,900
Total Student Activities	\$1,021,660
3300 <u>Community Services</u>	
500 Other Purchased Services	15,000

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$15,000
Total Operation of Non-Instructional Services	\$1,036,660
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,046,025
900 Other Uses of Funds	3,942,920
Total Debt Service / Other Expenditures and Financing Uses	\$4,988,945
Total Other Expenditures and Financing Uses	\$4,988,945
TOTAL EXPENDITURES	\$51,780,890

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Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund	4,733,000	4,500,000
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	5,430,000	5,400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	600,000	600,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,933,000	\$10,670,000

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		

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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	\$10,933,000	\$10,670,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	33,758,240	29,815,300
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	457,000	457,000
0599 Other Noncurrent Liabilities	277,000	277,000
Total General Fund	\$34,492,240	\$30,549,300
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	\$34,492,240	\$30,549,300	

<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	\$34,492,240	\$30,549,300

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,971,350
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,594,728
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,566,078
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,566,078