

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



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

6-25-19

\_\_\_\_\_  
Date



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

6-25-19

\_\_\_\_\_  
Date



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

6-25-19

\_\_\_\_\_  
Date

Christopher Juzwick

\_\_\_\_\_  
Contact Person

(412)429-2500

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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 : Carlynton SD	COUNTY : Allegheny	AUN : 103021603
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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	\$29586669
Ending Unassigned Fund Balance	\$1693647
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.7%

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
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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 : Carlynton SD	County : Allegheny	AUN Number : 103021603
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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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for unknown contingencies that may occur during the fiscal year.
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.	To secure and ensure for future years financial solvency.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,404,050
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,404,050</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,874,805
7000 Revenue from State Sources	9,149,001
8000 Revenue from Federal Sources	852,460
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$28,876,266</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$31,280,316</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,408,864
6113 Public Utility Realty Taxes	16,105
6150 Current Act 511 Taxes - Proportional Assessments	2,103,918
6400 Delinquencies on Taxes Levied / Assessed by the LEA	954,106
6500 Earnings on Investments	112,480
6700 Revenues from LEA Activities	2,075
6800 Revenues from Intermediary Sources / Pass-Through Funds	248,724
6910 Rentals	11,403
6920 Contributions and Donations from Private Sources	14,244
6960 Services Provided Other Local Governmental Units / LEAs	859
6980 Revenue from Community Services Activities	50
6990 Refunds and Other Miscellaneous Revenue	1,977
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,874,805</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,446,887
7272 Early Intervention	980,551
7311 Pupil Transportation Subsidy	436,210
7312 Nonpublic and Charter School Pupil Transportation Subsidy	42,209
7340 State Property Tax Reduction Allocation	558,047
7505 Ready to Learn Block Grant	189,030
7810 State Share of Social Security and Medicare Taxes	485,080
7820 State Share of Retirement Contributions	2,010,987
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,149,001</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	557,888
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,439
8517 NCLB, Title IV - 21st Century Schools	46,388
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	180,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,745
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$852,460</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>28,876,266</b>

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,408,864
Amount of Tax Relief for Homestead Exclusions	<u>\$558,047</u>
Total Approx. Tax Revenue:	\$15,966,911
Approx. Tax Levy for Tax Rate Calculation:	\$17,180,338

Allegheny

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$703,148,050	\$703,148,050
b. Real Estate Mills	23.5000	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$639,953,723	\$639,953,723
d. Assessed Value	\$710,474,450	\$710,474,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$16,523,979	\$16,523,979
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$16,523,979	\$16,523,979
(f Total * g)		
i. Base Mills Subject to Index	23.5000	
(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	92.70000%	92.70000%
k. Tax Levy Needed	\$17,180,338	\$17,180,338
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>24.1815</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,180,338	\$17,180,338
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,622,291
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,408,864
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,408,864</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$558,047</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$15,966,911</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,180,338</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	24.1815	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,180,338	\$17,180,338
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,057.32	
Number of Homestead/Farmstead Properties	3270	3270
Median Assessed Value of Homestead Properties		\$102,500

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Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,408,864</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$558,047</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$15,966,911</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,180,338</b>
	<b>Allegheny</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$558,047	Lowering RE Tax Rate	\$0	\$558,047
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$558,047</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>
Allegheny	710,474,450	24.1815	17,180,338			92.70000%	
<b>Totals:</b>	<b>710,474,450</b>		<b>17,180,338</b>	558,047 =	16,622,291 X	92.70000% =	15,408,864

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
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 0 0**

	<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%	1,933,498	1,933,498
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	170,420	170,420
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 2,103,918 2,103,918**

**Total Act 511, Current Taxes 2,103,918**

<b>Act 511 Tax Limit --&gt;</b>	<b>639,953,723 X</b>	<b>12</b>	<b>7,679,445</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> Allegheny	23.5000	24.1815	2.90%	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%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,148,299
1200 Special Programs - Elementary / Secondary	3,938,859
1300 Vocational Education	812,813
1400 Other Instructional Programs - Elementary / Secondary	108,806
1500 Nonpublic School Programs	46,464
<b>Total Instruction</b>	<b>\$19,055,241</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,248,887
2200 Support Services - Instructional Staff	932,144
2300 Support Services - Administration	1,980,155
2400 Support Services - Pupil Health	223,662
2500 Support Services - Business	328,113
2600 Operation and Maintenance of Plant Services	2,457,197
2700 Student Transportation Services	2,176,009
2900 Other Support Services	21,453
<b>Total Support Services</b>	<b>\$9,367,620</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	632,207
3300 Community Services	58,923
<b>Total Operation of Non-Instructional Services</b>	<b>\$691,130</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	37,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$37,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	300,678
5200 Interfund Transfers - Out	35,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$435,678</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,586,669</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,467,067
200 Personnel Services - Employee Benefits	4,785,597
300 Purchased Professional and Technical Services	426,964
400 Purchased Property Services	84,103
500 Other Purchased Services	1,026,007
600 Supplies	305,772
700 Property	45,000
800 Other Objects	7,789
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,148,299</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,449,195
200 Personnel Services - Employee Benefits	1,130,878
300 Purchased Professional and Technical Services	404,399
500 Other Purchased Services	938,608
600 Supplies	15,118
800 Other Objects	661
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,938,859</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	245,872
200 Personnel Services - Employee Benefits	181,302
400 Purchased Property Services	160
500 Other Purchased Services	381,237
600 Supplies	4,188
800 Other Objects	54
<b>Total Vocational Education</b>	<b>\$812,813</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,350
200 Personnel Services - Employee Benefits	1,691
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	72,915
800 Other Objects	850
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$108,806</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	25,113
200 Personnel Services - Employee Benefits	13,851
300 Purchased Professional and Technical Services	2,500
600 Supplies	5,000
<b>Total Nonpublic School Programs</b>	<b>\$46,464</b>
<b>Total Instruction</b>	<b>\$19,055,241</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	626,667

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	447,382
300 Purchased Professional and Technical Services	148,600
400 Purchased Property Services	221
500 Other Purchased Services	7,004
600 Supplies	18,112
800 Other Objects	901
<b>Total Support Services - Students</b>	<b>\$1,248,887</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	406,981
200 Personnel Services - Employee Benefits	319,185
300 Purchased Professional and Technical Services	114,213
400 Purchased Property Services	9,457
500 Other Purchased Services	3,266
600 Supplies	57,655
700 Property	15,000
800 Other Objects	6,387
<b>Total Support Services - Instructional Staff</b>	<b>\$932,144</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	914,132
200 Personnel Services - Employee Benefits	684,943
300 Purchased Professional and Technical Services	289,712
400 Purchased Property Services	12,030
500 Other Purchased Services	27,963
600 Supplies	30,286
800 Other Objects	21,089
<b>Total Support Services - Administration</b>	<b>\$1,980,155</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	111,408
200 Personnel Services - Employee Benefits	85,242
300 Purchased Professional and Technical Services	18,403
400 Purchased Property Services	3,215
500 Other Purchased Services	106
600 Supplies	5,036
800 Other Objects	252
<b>Total Support Services - Pupil Health</b>	<b>\$223,662</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	166,700
200 Personnel Services - Employee Benefits	128,559
300 Purchased Professional and Technical Services	18,450
400 Purchased Property Services	256
500 Other Purchased Services	10,678
600 Supplies	3,200
800 Other Objects	270
<b>Total Support Services - Business</b>	<b>\$328,113</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	963,217
200 Personnel Services - Employee Benefits	690,977
300 Purchased Professional and Technical Services	62,386
400 Purchased Property Services	317,532
500 Other Purchased Services	92,093
600 Supplies	308,874
700 Property	20,000
800 Other Objects	2,118
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,457,197</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,277
400 Purchased Property Services	131
500 Other Purchased Services	2,141,032
700 Property	30,500
800 Other Objects	69
<b>Total Student Transportation Services</b>	<b>\$2,176,009</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	21,453
<b>Total Other Support Services</b>	<b>\$21,453</b>
<b>Total Support Services</b>	<b>\$9,367,620</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	275,806
200 Personnel Services - Employee Benefits	120,700
300 Purchased Professional and Technical Services	92,551
400 Purchased Property Services	9,463
500 Other Purchased Services	44,841
600 Supplies	84,290
800 Other Objects	4,556
<b>Total Student Activities</b>	<b>\$632,207</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	307
200 Personnel Services - Employee Benefits	125
300 Purchased Professional and Technical Services	55,940
600 Supplies	2,551
<b>Total Community Services</b>	<b>\$58,923</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$691,130</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	37,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$37,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$37,000</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	300,678
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$300,678</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	35,000
<b>Total Interfund Transfers - Out</b>	<b>\$35,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$435,678</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,586,669</b>



**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	2,404,049	1,692,384
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,404,049</b>	<b>\$1,692,384</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$2,404,049</b>	<b>\$1,692,384</b>
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	124,593	83,062
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	300,000	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	100,000	100,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$524,593</b>	<b>\$483,062</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

4,590,000

4,485,000

**Total Other Capital Projects Fund \$4,590,000 \$4,485,000**

**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$5,114,593</b>	<b>\$4,968,062</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>\$5,114,593</b>	<b>\$4,968,062</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,693,647
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,693,647</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,793,647</b>