

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Ryan P Kish

(610)826-7101

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Contact Person

Telephone

Extension

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Email Address

**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 : Palmerton Area SD	County : Carbon	AUN Number : 121136503
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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
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$298,562.00 Function 2200, Object 200: \$363,757.00	Increase in tuition reimbursement requests by staff.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As approved by Board.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	As approved by Board.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	As approved by Board.

<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	68,001
0820 Restricted Fund Balance	82,460
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	2,590,669
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,867,448</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,147,001
7000 Revenue from State Sources	12,076,887
8000 Revenue from Federal Sources	406,163
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$31,630,051</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,497,499</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	15,794,491
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	5,100
6120 Current Per Capita Taxes, Section 679	34,814
6140 Current Act 511 Taxes - Flat Rate Assessments	52,405
6150 Current Act 511 Taxes - Proportional Assessments	1,687,630
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,065,218
6500 Earnings on Investments	110,863
6700 Revenues from LEA Activities	33,849
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,717
6910 Rentals	300
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	4,614

REVENUE FROM LOCAL SOURCES	\$19,147,001
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REVENUE FROM STATE SOURCES

7110 Basic Education Funding	6,619,150
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,168,374
7311 Pupil Transportation Subsidy	412,970
7312 Nonpublic and Charter School Pupil Transportation Subsidy	31,955
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	115,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,929
7340 State Property Tax Reduction Allocation	748,738
7505 Ready to Learn Block Grant	303,000
7810 State Share of Social Security and Medicare Taxes	481,402
7820 State Share of Retirement Contributions	2,151,369

REVENUE FROM STATE SOURCES	\$12,076,887
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REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	335,283
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,880
8517 NCLB, Title IV - 21st Century Schools	10,000

REVENUE FROM FEDERAL SOURCES	\$406,163
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,630,051
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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$15,794,491

Amount of Tax Relief for Homestead Exclusions \$748,738

Total Approx. Tax Revenue: \$16,543,229

Approx. Tax Levy for Tax Rate Calculation: \$17,641,242

Carbon

Total

2018-19 Data

a. Assessed Value	\$308,337,828	\$308,337,828
b. Real Estate Mills	56.7793	

I. 2019-20 Data

c. 2017 STEB Market Value	\$768,649,197	\$768,649,197
d. Assessed Value	\$310,698,469	\$310,698,469
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$17,507,206	\$17,507,206
(a * b)		

2019-20 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$17,507,206	\$17,507,206
(f Total * g)		
i. Base Mills Subject to Index	56.7793	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$17,641,242	\$17,641,242
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate 56.7793

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$17,641,242	\$17,641,242
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,892,504
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,794,491
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,794,491	
Amount of Tax Relief for Homestead Exclusions	<u>\$748,738</u>	
Total Approx. Tax Revenue:	\$16,543,229	
Approx. Tax Levy for Tax Rate Calculation:	\$17,641,242	
	Carbon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	58.5394	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,188,102	\$18,188,102
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	\$3,632.00	
Number of Homestead/Farmstead Properties	3631	3631
Median Assessed Value of Homestead Properties		\$43,000

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,794,491
Amount of Tax Relief for Homestead Exclusions	<u>\$748,738</u>
Total Approx. Tax Revenue:	\$16,543,229
Approx. Tax Levy for Tax Rate Calculation:	\$17,641,242
	Carbon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$748,738	Lowering RE Tax Rate	\$0	\$748,738
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$748,738

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>
Carbon	310,698,469	56.7793	17,641,242			93.50000%	
Totals:	310,698,469		17,641,242	748,738	16,892,504	93.50000%	15,794,491

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,814
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	34,814
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	17,591
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 52,405 52,405

	<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%	1,504,288	1,504,288
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	183,342	183,342
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 1,687,630 1,687,630

Total Act 511, Current Taxes 1,740,035

Act 511 Tax Limit -->	768,649,197	12	9,223,790
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Carbon	56.7793	56.7793	0.00%	Yes	3.1%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,707,315
1200 Special Programs - Elementary / Secondary	5,208,254
1300 Vocational Education	2,065,967
1400 Other Instructional Programs - Elementary / Secondary	217,951
1600 Adult Education Programs	211,550
Total Instruction	\$21,411,037
2000 Support Services	
2100 Support Services - Students	824,236
2200 Support Services - Instructional Staff	737,370
2300 Support Services - Administration	1,838,701
2400 Support Services - Pupil Health	319,985
2500 Support Services - Business	545,778
2600 Operation and Maintenance of Plant Services	2,916,903
2700 Student Transportation Services	1,519,986
2800 Support Services - Central	467,521
2900 Other Support Services	23,100
Total Support Services	\$9,193,580
3000 Operation of Non-Instructional Services	
3200 Student Activities	968,221
3300 Community Services	71,000
Total Operation of Non-Instructional Services	\$1,039,221
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,289,110
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,389,110
Total Estimated Expenditures and Other Financing Uses	\$34,032,948

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	7,267,652
200 Personnel Services - Employee Benefits	5,082,179
300 Purchased Professional and Technical Services	138,811
400 Purchased Property Services	65,521
500 Other Purchased Services	731,046
600 Supplies	307,931
700 Property	109,175
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$13,707,315
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,653,471
200 Personnel Services - Employee Benefits	978,313
300 Purchased Professional and Technical Services	1,405,035
500 Other Purchased Services	1,091,280
600 Supplies	62,425
700 Property	17,200
800 Other Objects	530
Total Special Programs - Elementary / Secondary	\$5,208,254
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	223,313
200 Personnel Services - Employee Benefits	130,450
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	2,500
500 Other Purchased Services	1,694,864
600 Supplies	14,640
Total Vocational Education	\$2,065,967
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,186
200 Personnel Services - Employee Benefits	14,265
500 Other Purchased Services	170,500
Total Other Instructional Programs - Elementary / Secondary	\$217,951
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	211,550
Total Adult Education Programs	\$211,550
Total Instruction	\$21,411,037
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	475,113
200 Personnel Services - Employee Benefits	309,585
300 Purchased Professional and Technical Services	19,890
400 Purchased Property Services	2,478
500 Other Purchased Services	4,550

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,225
700 Property	1,600
800 Other Objects	1,795
Total Support Services - Students	\$824,236
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	298,562
200 Personnel Services - Employee Benefits	363,757
300 Purchased Professional and Technical Services	7,625
400 Purchased Property Services	5,001
500 Other Purchased Services	5,800
600 Supplies	50,975
700 Property	4,225
800 Other Objects	1,425
Total Support Services - Instructional Staff	\$737,370
2300 Support Services - Administration	
100 Personnel Services - Salaries	879,938
200 Personnel Services - Employee Benefits	586,973
300 Purchased Professional and Technical Services	218,850
400 Purchased Property Services	21,913
500 Other Purchased Services	76,498
600 Supplies	31,894
700 Property	2,550
800 Other Objects	20,085
Total Support Services - Administration	\$1,838,701
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	169,293
200 Personnel Services - Employee Benefits	124,242
300 Purchased Professional and Technical Services	17,495
400 Purchased Property Services	900
500 Other Purchased Services	225
600 Supplies	6,380
700 Property	1,200
800 Other Objects	250
Total Support Services - Pupil Health	\$319,985
2500 Support Services - Business	
100 Personnel Services - Salaries	273,946
200 Personnel Services - Employee Benefits	207,449
300 Purchased Professional and Technical Services	41,813
400 Purchased Property Services	2,330
500 Other Purchased Services	11,920
600 Supplies	3,500
700 Property	1,000
800 Other Objects	3,820
Total Support Services - Business	\$545,778
2600 Operation and Maintenance of Plant Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	980,775
200 Personnel Services - Employee Benefits	661,929
300 Purchased Professional and Technical Services	149,346
400 Purchased Property Services	155,527
500 Other Purchased Services	159,968
600 Supplies	754,708
700 Property	53,300
800 Other Objects	1,350
Total Operation and Maintenance of Plant Services	\$2,916,903
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,519,986
Total Student Transportation Services	\$1,519,986
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	231,372
200 Personnel Services - Employee Benefits	193,504
300 Purchased Professional and Technical Services	36,195
500 Other Purchased Services	3,650
600 Supplies	2,500
800 Other Objects	300
Total Support Services - Central	\$467,521
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,100
Total Other Support Services	\$23,100
Total Support Services	\$9,193,580
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	390,829
200 Personnel Services - Employee Benefits	202,587
300 Purchased Professional and Technical Services	74,300
400 Purchased Property Services	38,265
500 Other Purchased Services	134,370
600 Supplies	82,975
700 Property	24,100
800 Other Objects	20,795
Total Student Activities	\$968,221
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	55,000
800 Other Objects	16,000
Total Community Services	\$71,000
Total Operation of Non-Instructional Services	\$1,039,221
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	853,645

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,435,465
Total Debt Service / Other Expenditures and Financing Uses	\$2,289,110
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,389,110
TOTAL EXPENDITURES	\$34,032,948

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	5,867,448	3,615,012
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	5,000,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,000	3,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,870,448	\$5,618,012

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	\$10,870,448	\$5,618,012
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	36,857,646	34,777,481
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	817,806	608,861
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$37,675,452	\$35,386,342
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

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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	\$37,675,452	\$35,386,342

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

TOTAL INDEBTEDNESS

\$37,675,452

\$35,386,342

Account Description	Amounts
0810 Nonspendable Fund Balance	68,001
0820 Restricted Fund Balance	82,460
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	187,772
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,464,551
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,715,012