


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

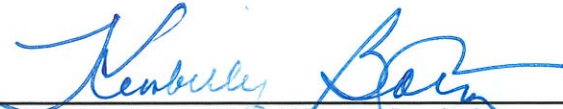
Date of Adoption of the General Fund Budget:



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

Emily Eckman

Contact Person

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Extn :

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 : Chartlers Valley SD	County : Allegheny	AUN Number : 103021752
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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 5/30/19
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 estimated ending fund balance represents funds available for future increases in expenditures or revenue shortfalls.

<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	753,815	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	732,844	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$732,844</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	49,370,413	
7000 Revenue from State Sources	16,307,103	
8000 Revenue from Federal Sources	759,712	
9000 Other Financing Sources	934,591	
Total Estimated Revenues And Other Financing Sources		<u>\$67,371,819</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$68,104,663</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,209,778
6112 Interim Real Estate Taxes	175,000
6113 Public Utility Realty Taxes	44,755
6114 Payments in Lieu of Current Taxes - State / Local	90,100
6140 Current Act 511 Taxes - Flat Rate Assessments	65,200
6150 Current Act 511 Taxes - Proportional Assessments	6,513,856
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,695,123
6500 Earnings on Investments	294,000
6700 Revenues from LEA Activities	61,580
6800 Revenues from Intermediary Sources / Pass-Through Funds	415,456
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	2,500
6940 Tuition from Patrons	608,765
6990 Refunds and Other Miscellaneous Revenue	94,300
REVENUE FROM LOCAL SOURCES	\$49,370,413
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,237,097
7271 Special Education funds for School-Aged Pupils	1,602,575
7311 Pupil Transportation Subsidy	925,540
7312 Nonpublic and Charter School Pupil Transportation Subsidy	156,310
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	262,893
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,500
7340 State Property Tax Reduction Allocation	908,684
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	303,975
7810 State Share of Social Security and Medicare Taxes	1,244,453
7820 State Share of Retirement Contributions	5,578,076
REVENUE FROM STATE SOURCES	\$16,307,103
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	355,923
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,814
8517 NCLB, Title IV - 21st Century Schools	28,127
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	295,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,848
REVENUE FROM FEDERAL SOURCES	\$759,712
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	934,591
OTHER FINANCING SOURCES	\$934,591
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	67,371,819

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$39,209,778

Amount of Tax Relief for Homestead Exclusions \$908,684

Total Approx. Tax Revenue: \$40,118,462

Approx. Tax Levy for Tax Rate Calculation: \$41,232,803

Allegheny

Total

2018-19 Data		
a. Assessed Value	\$2,334,873,646	\$2,334,873,646
b. Real Estate Mills	17.0710	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,034,173,648	\$2,034,173,648
d. Assessed Value	\$2,348,176,344	\$2,348,176,344
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$39,858,628	\$39,858,628
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$39,858,628	\$39,858,628
(f Total * g)		
i. Base Mills Subject to Index	17.0710	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.23654%	97.23654%
k. Tax Levy Needed	\$41,232,803	\$41,232,803
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	17.5595	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,232,803	\$41,232,803
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,324,119
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,209,778
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,209,778	
Amount of Tax Relief for Homestead Exclusions	<u>\$908,684</u>	
Total Approx. Tax Revenue:	\$40,118,462	
Approx. Tax Levy for Tax Rate Calculation:	\$41,232,803	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.4636	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0959	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,007,612	\$41,007,612
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$225,191	\$225,191
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$218,968	\$218,968

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,661.18	
Number of Homestead/Farmstead Properties	9141	9141
Median Assessed Value of Homestead Properties		\$130,100

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,209,778
Amount of Tax Relief for Homestead Exclusions	<u>\$908,684</u>
Total Approx. Tax Revenue:	\$40,118,462
Approx. Tax Levy for Tax Rate Calculation:	\$41,232,803

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$908,684	Lowering RE Tax Rate	\$0	\$908,684
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$908,684

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	2,348,176,344	17.5595	41,232,803			97.23654%	
Totals:	2,348,176,344		41,232,803	908,684 =	40,324,119 X	97.23654% =	39,209,778

	<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	\$5.00	\$0.00	65,200
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 65,200 65,200

	<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%	5,138,856	5,138,856
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	875,000	875,000
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	0.7500	0.000	500,000	500,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes– Proportional Assessments 6,513,856 6,513,856

Total Act 511, Current Taxes 6,579,056

Act 511 Tax Limit -->	2,034,173,648 X	12	24,410,084
	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> Allegheny	17.0710	17.5595	2.87%	No	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.3%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,739,270
1200 Special Programs - Elementary / Secondary	7,727,928
1300 Vocational Education	791,682
1500 Nonpublic School Programs	21,241
Total Instruction	\$42,280,121
2000 Support Services	
2100 Support Services - Students	1,761,518
2200 Support Services - Instructional Staff	1,624,260
2300 Support Services - Administration	3,525,545
2400 Support Services - Pupil Health	509,371
2500 Support Services - Business	909,811
2600 Operation and Maintenance of Plant Services	5,120,404
2700 Student Transportation Services	4,651,617
2800 Support Services - Central	3,100
2900 Other Support Services	665,876
Total Support Services	\$18,771,502
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,274,715
3300 Community Services	15,350
Total Operation of Non-Instructional Services	\$1,290,065
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,030,131
Total Other Expenditures and Financing Uses	\$5,030,131
Total Estimated Expenditures and Other Financing Uses	\$67,371,819

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	20,280,506
200 Personnel Services - Employee Benefits	11,925,525
300 Purchased Professional and Technical Services	520,330
400 Purchased Property Services	8,952
500 Other Purchased Services	743,697
600 Supplies	250,178
800 Other Objects	10,082
Total Regular Programs - Elementary / Secondary	\$33,739,270
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,879,241
200 Personnel Services - Employee Benefits	2,260,954
300 Purchased Professional and Technical Services	1,148,182
500 Other Purchased Services	1,369,867
600 Supplies	55,648
800 Other Objects	14,036
Total Special Programs - Elementary / Secondary	\$7,727,928
1300 <u>Vocational Education</u>	
500 Other Purchased Services	791,682
Total Vocational Education	\$791,682
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,241
Total Nonpublic School Programs	\$21,241
Total Instruction	\$42,280,121
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,045,377
200 Personnel Services - Employee Benefits	656,082
300 Purchased Professional and Technical Services	850
500 Other Purchased Services	3,700
600 Supplies	54,959
800 Other Objects	550
Total Support Services - Students	\$1,761,518
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	790,885
200 Personnel Services - Employee Benefits	458,169
300 Purchased Professional and Technical Services	77,764
500 Other Purchased Services	46,820
600 Supplies	151,360
700 Property	94,142
800 Other Objects	5,120
Total Support Services - Instructional Staff	\$1,624,260

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,750,575
200 Personnel Services - Employee Benefits	1,005,758
300 Purchased Professional and Technical Services	343,000
500 Other Purchased Services	84,723
600 Supplies	37,725
700 Property	1,409
800 Other Objects	302,355
Total Support Services - Administration	\$3,525,545
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	283,974
200 Personnel Services - Employee Benefits	216,407
300 Purchased Professional and Technical Services	650
400 Purchased Property Services	600
600 Supplies	7,740
Total Support Services - Pupil Health	\$509,371
2500 Support Services - Business	
100 Personnel Services - Salaries	346,444
200 Personnel Services - Employee Benefits	241,165
300 Purchased Professional and Technical Services	190,634
500 Other Purchased Services	5,150
600 Supplies	122,535
800 Other Objects	3,883
Total Support Services - Business	\$909,811
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,069,555
200 Personnel Services - Employee Benefits	1,335,366
300 Purchased Professional and Technical Services	277,841
400 Purchased Property Services	323,935
500 Other Purchased Services	81,057
600 Supplies	1,023,755
800 Other Objects	8,895
Total Operation and Maintenance of Plant Services	\$5,120,404
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,453,827
200 Personnel Services - Employee Benefits	1,170,044
300 Purchased Professional and Technical Services	11,300
400 Purchased Property Services	63,821
500 Other Purchased Services	639,968
600 Supplies	311,450
800 Other Objects	1,207
Total Student Transportation Services	\$4,651,617
2800 Support Services - Central	
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	2,200

<u>Description</u>	<u>Amount</u>
800 Other Objects	100
Total Support Services - Central	\$3,100
2900 Other Support Services	
500 Other Purchased Services	65,876
800 Other Objects	600,000
Total Other Support Services	\$665,876
Total Support Services	\$18,771,502
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	634,323
200 Personnel Services - Employee Benefits	297,392
300 Purchased Professional and Technical Services	164,250
400 Purchased Property Services	7,402
500 Other Purchased Services	22,500
600 Supplies	123,325
800 Other Objects	25,523
Total Student Activities	\$1,274,715
3300 Community Services	
500 Other Purchased Services	12,500
600 Supplies	2,850
Total Community Services	\$15,350
Total Operation of Non-Instructional Services	\$1,290,065
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,525,131
900 Other Uses of Funds	1,505,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,030,131
Total Other Expenditures and Financing Uses	\$5,030,131
TOTAL EXPENDITURES	\$67,371,819

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	7,700,000	5,600,000
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	4,400,000	4,000,000
Other Capital Projects Fund	5,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	932,000	750,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,235,000	2,200,000
Activity Fund	200,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,468,000	\$14,650,500

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 **\$20,468,000** **\$14,650,500**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	79,930,000	78,490,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	25,000	25,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	360,000	360,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$80,315,000	\$78,875,000
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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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	\$80,315,000	\$78,875,000

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	\$80,315,000	\$78,875,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	753,815
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	732,844
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$732,844

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,486,659
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Final General Fund Budget
Fiscal Year 2019-2020
Executive Budget Summary

Function									Total
		Current Real Estate Revenues	EIT	Delinquent Tax Collections	All Other Local Revenues	State Revenues	Federal Revenues	Transfers	
6111	Current Real Estate Taxes	39,209,778							39,209,778
6112	Interim Real Estate Taxes				175,000				175,000
6113	Public Utility Realty Taxes				44,755				44,755
6114	Payments in Lieu of Current Taxes				90,100				90,100
6140	Current Act 511 Taxes - Flat Rate				65,200				65,200
6150	Current Act 511 Taxes- Proportional								
6151	Earned Income Tax		5,138,856						5,138,856
6153	Transfer Tax				875,000				875,000
6157	Mercantile Tax				500,000				500,000
6400	Delinquencies on Taxes Levied			1,695,123					1,695,123
6500	Earnings on Investment				294,000				294,000
6700	Revenues from LEA Activities				61,580				61,580
6800	Revenues from Pass-Through Funds				415,456				415,456
6910	Rentals				100,000				100,000
6920	Contributions and Donations				2,500				2,500
6940	Tuition from Patrons				608,765				608,765
6990	Refunds and Other Miscellaneous Revenue				94,300				94,300
7110	Basic Education Funding					5,237,097			5,237,097
7271	Special Education Funding					1,602,575			1,602,575
7311	Pupil Transportation Subsidy					925,540			925,540
7312	Nonpublic/Charter School Transportation Sub					156,310			156,310
7320	Building Reimbursement Subsidy					262,893			262,893
7330	Health Services					62,500			62,500
7340	State Property Tax Reduction Allocation					908,684			908,684
7360	Safe Schools					25,000			25,000
7505	Ready to Learn Block Grant					303,975			303,975
7810	Social Security Reimbursement					1,244,453			1,244,453
7820	Retirement Reimbursement					5,578,076			5,578,076
8514	Title I						355,923		355,923
8515	Title II						75,814		75,814
8517	Title IV						28,127		28,127
8810	School Based Assess Program						295,000		295,000
8820	Medical Assistance Reimbursement						4,848		4,848
9340	Debt Service Fund Transfers							934,591	934,591
Total		39,209,778	5,138,856	1,695,123	3,326,656	16,307,103	759,712	934,591	\$ 67,371,819



Final General Fund Budget
Fiscal Year 2019-2020
Executive Budget Summary

Function		Object									Total
		100	200	300	400	500	600	700	800	900	
		Salaries	Benefits	Prof & Tech Services	Property Services	Other Purchased Services	Supplies	Property	Other Objects	Other Uses	
1100	Regular Programs	20,280,506	11,925,525	520,330	8,952	743,697	250,178		10,082		33,739,270
1200	Special Education	2,879,241	2,260,954	1,148,182		1,369,867	55,648		14,036		7,727,928
1300	Vocational Education					791,682					791,682
1500	Nonpublic School Programs			21,241							21,241
2100	Support Services- Student	1,045,377	656,082	850		3,700	54,959		550		1,761,518
2200	Support Services- Instructional Staff	790,885	458,169	77,764		46,820	151,360	94,142	5,120		1,624,260
2300	Support Services- Administration	1,750,575	1,005,758	343,000		84,723	37,725	1,409	302,355		3,525,545
2400	Support Services- Pupil Health	283,974	216,407	650	600		7,740				509,371
2500	Support Services- Business	346,444	241,165	190,634		5,150	122,535		3,883		909,811
2600	Operation and Maintenance	2,069,555	1,335,366	277,841	323,935	81,057	1,023,755		8,895		5,120,404
2700	Student Transportation	2,453,827	1,170,044	11,300	63,821	639,968	311,450		1,207		4,651,617
2800	Support Services- Central			800		2,200			100		3,100
2900	Other Support Services					65,876			600,000		665,876
3200	Student Activities	634,323	297,392	164,250	7,402	22,500	123,325		25,523		1,274,715
3300	Community Services					12,500	2,850				15,350
5100	Debt Service								3,525,131	1,505,000	5,030,131
Total		32,534,707	19,566,862	2,756,842	404,710	3,869,740	2,141,525	95,551	4,496,882	1,505,000	\$ 67,371,819