

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/19/2019

*Darlene Bowman-Monaca*

President of the Board - Original Signature Required

*2/19/19*

Date

*Joni Mansmann*

Secretary of the Board - Original Signature Required

*2/19/19*

Date

*Michael Daniels*

Chief School Administrator - Original Signature Required

*2-19-19*

Date

Joni Mansmann

Contact Person

(724)746-2940

Extn :9109

Telephone

Extension

[mansmannj@cmsd.k12.pa.us](mailto:mansmannj@cmsd.k12.pa.us)

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$2,089,948.00 Approved Referendum Exception Amt: \$0.00	The district plans to seek a referendum question for a tax rate increase in excess of the index to the county board of elections for School Resource Officers and a New Middle School millage phase in.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These monies are allocated for unexpected expenditures that could occur during the 2019-2020 school year. These could be things like: increased staffing needs if the enrollments continue to rise, unfunded sp. ed staffing costs, plant & other matters.
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.	Monies to be used for future Capital Improvements (down pymt/contributions), see Capital Improvement time-line & schedule published on the district website.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies set aside to help offset PSERS increases as needed as they have continued to rise annually.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Monies assigned to be use for the new Middle School Project Down Payment.

<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	110,796	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,500,000	
0840 Assigned Fund Balance	154,638	
0850 Unassigned Fund Balance	2,970,552	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,625,190</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	65,437,040	
7000 Revenue from State Sources	24,970,808	
8000 Revenue from Federal Sources	533,764	
9000 Other Financing Sources	10,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$90,951,612</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$95,576,802</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	52,557,040
6112 Interim Real Estate Taxes	1,000,000
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	150,000
6150 Current Act 511 Taxes - Proportional Assessments	8,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,150,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	900,000
6910 Rentals	75,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	995,000
6990 Refunds and Other Miscellaneous Revenue	40,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$65,437,040</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	11,682,823
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	2,241,651
7311 Pupil Transportation Subsidy	1,204,759
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	992,869
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	928,247
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,329,809
7820 State Share of Retirement Contributions	5,943,034
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,970,808</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	403,451
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,813
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	7,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$533,764</b>



	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
<b>OTHER FINANCING SOURCES</b>	<b>\$10,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>90,951,612</b>

AUN: 101631703 Canon-McMillan SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$52,557,040	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,114,147</u>	
Total Approx. Tax Revenue:	\$53,671,187	
Approx. Tax Levy for Tax Rate Calculation:	\$55,018,803	
	Washington	Total

2018-19 Data		
a. Assessed Value	\$4,513,783,010	\$4,513,783,010
b. Real Estate Mills	11.4005	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$3,392,589,161	\$3,392,589,161
d. Assessed Value	\$4,533,707,177	\$4,533,707,177
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$51,459,383	\$51,459,383
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$51,459,383	\$51,459,383
(f Total * g)		
i. Base Mills Subject to Index	11.4005	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$55,018,803	\$55,018,803
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	12.1355	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,018,803	\$55,018,803
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,904,656
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$52,557,040
(n * Est. Pct. Collection)		

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Total Approx. Tax Revenue:	\$53,671,187	
Approx. Tax Levy for Tax Rate Calculation:	\$55,018,803	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.6627	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4728	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,875,267	\$52,875,267
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$2,143,536	\$2,143,536
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,089,948	\$2,089,948

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$52,557,040

Amount of Tax Relief for Homestead Exclusions \$1,114,147

Total Approx. Tax Revenue: \$53,671,187

Approx. Tax Levy for Tax Rate Calculation: \$55,018,803

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$928,247

Lowering RE Tax Rate

\$0

\$928,247

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$185,900

\$185,900

Amount of Tax Relief from State/Local Sources

\$1,114,147



CODE						
6111 Current Real Estate Taxes						
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
Washington	4,533,707,177	12.1355	55,018,803			97.50000%
Totals:	4,533,707,177		55,018,803	- 1,114,147 =	53,904,656 X	97.50000% = 52,557,040

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	150,000	150,000
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			150,000	150,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,500,000	6,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,750,000	1,750,000
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			8,250,000	8,250,000
Total Act 511, Current Taxes				8,400,000
Act 511 Tax Limit -->			3,392,589,161 X	12
			Market Value	Mills
				40,711,070
				(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>									
	Washington	11.4005	12.1355	6.45%	No	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	31,607,706
1200 Special Programs - Elementary / Secondary	11,393,189
1300 Vocational Education	2,470,880
1400 Other Instructional Programs - Elementary / Secondary	405,918
<b>Total Instruction</b>	<b>\$45,877,693</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,906,254
2200 Support Services - Instructional Staff	1,556,572
2300 Support Services - Administration	5,021,523
2400 Support Services - Pupil Health	2,018,679
2500 Support Services - Business	913,874
2600 Operation and Maintenance of Plant Services	7,901,744
2700 Student Transportation Services	6,848,763
2800 Support Services - Central	1,951,332
2900 Other Support Services	980,000
<b>Total Support Services</b>	<b>\$30,098,741</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,966,299
3300 Community Services	155,095
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,121,394</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	550,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$550,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,011,638
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	874,400
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,036,038</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$89,683,866</b>



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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,427,936
200 Personnel Services - Employee Benefits	11,626,580
300 Purchased Professional and Technical Services	262,500
400 Purchased Property Services	13,160
500 Other Purchased Services	1,059,970
600 Supplies	1,031,710
700 Property	179,850
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$31,607,706
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,950,227
200 Personnel Services - Employee Benefits	3,809,042
300 Purchased Professional and Technical Services	618,950
400 Purchased Property Services	5,000
500 Other Purchased Services	1,853,470
600 Supplies	109,200
700 Property	35,700
800 Other Objects	11,600
Total Special Programs - Elementary / Secondary	\$11,393,189
1300 Vocational Education	
100 Personnel Services - Salaries	1,063,575
200 Personnel Services - Employee Benefits	726,034
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,500
500 Other Purchased Services	586,121
600 Supplies	58,150
700 Property	10,500
Total Vocational Education	\$2,470,880
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	88,188
200 Personnel Services - Employee Benefits	37,730
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	260,000
Total Other Instructional Programs - Elementary / Secondary	\$405,918
Total Instruction	\$45,877,693
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,249,102
200 Personnel Services - Employee Benefits	819,924
300 Purchased Professional and Technical Services	768,639
400 Purchased Property Services	5,000
500 Other Purchased Services	31,830



Description	Amount
600 Supplies	19,759
700 Property	10,500
800 Other Objects	1,500
<b>Total Support Services - Students</b>	<b>\$2,906,254</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	699,742
200 Personnel Services - Employee Benefits	603,086
300 Purchased Professional and Technical Services	55,300
400 Purchased Property Services	2,200
500 Other Purchased Services	26,800
600 Supplies	145,484
700 Property	18,260
800 Other Objects	5,700
<b>Total Support Services - Instructional Staff</b>	<b>\$1,556,572</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,433,737
200 Personnel Services - Employee Benefits	1,602,926
300 Purchased Professional and Technical Services	344,000
400 Purchased Property Services	12,100
500 Other Purchased Services	429,630
600 Supplies	46,730
700 Property	50,000
800 Other Objects	102,400
<b>Total Support Services - Administration</b>	<b>\$5,021,523</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	309,350
200 Personnel Services - Employee Benefits	217,199
300 Purchased Professional and Technical Services	1,475,830
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	10,800
700 Property	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,018,679</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	408,391
200 Personnel Services - Employee Benefits	279,633
300 Purchased Professional and Technical Services	93,500
400 Purchased Property Services	17,500
500 Other Purchased Services	53,200
600 Supplies	51,150
700 Property	9,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$913,874</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,883,710

Description	Amount
200 Personnel Services - Employee Benefits	1,873,863
300 Purchased Professional and Technical Services	691,500
400 Purchased Property Services	576,700
500 Other Purchased Services	203,782
600 Supplies	1,537,689
700 Property	127,500
800 Other Objects	7,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,901,744</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,851,007
200 Personnel Services - Employee Benefits	1,516,036
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	141,500
500 Other Purchased Services	2,766,970
600 Supplies	236,000
700 Property	319,000
800 Other Objects	9,250
<b>Total Student Transportation Services</b>	<b>\$6,848,763</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	491,869
200 Personnel Services - Employee Benefits	360,255
300 Purchased Professional and Technical Services	216,208
400 Purchased Property Services	275,000
500 Other Purchased Services	190,250
600 Supplies	120,750
700 Property	294,500
800 Other Objects	2,500
<b>Total Support Services - Central</b>	<b>\$1,951,332</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	80,000
800 Other Objects	900,000
<b>Total Other Support Services</b>	<b>\$980,000</b>
<b>Total Support Services</b>	<b>\$30,098,741</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	981,102
200 Personnel Services - Employee Benefits	463,647
300 Purchased Professional and Technical Services	144,665
400 Purchased Property Services	39,000
500 Other Purchased Services	55,000
600 Supplies	115,105
700 Property	70,800
800 Other Objects	96,980
<b>Total Student Activities</b>	<b>\$1,966,299</b>



Description	Amount
3300 <u>Community Services</u>	
800 Other Objects	155,095
Total Community Services	\$155,095
Total Operation of Non-Instructional Services	\$2,121,394
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	250,000
700 Property	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,037,200
900 Other Uses of Funds	3,974,438
Total Debt Service / Other Expenditures and Financing Uses	\$10,011,638
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	874,400
Total Budgetary Reserve	\$874,400
Total Other Expenditures and Financing Uses	\$11,036,038
TOTAL EXPENDITURES	\$89,683,866

**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	100,000	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	70,000	150,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	2,313,650	4,500,000
Other Capital Projects Fund		
Debt Service Fund	4,565,000	4,574,895
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>\$7,048,650</b>	<b>\$9,324,895</b>

**Long-Term Investments**

	<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		



Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,048,650	\$9,324,895

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

**General 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 General Fund**

**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

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



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

Total Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	140,555,217	137,498,965
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	\$140,555,217	\$137,498,965
TOTAL INDEBTEDNESS	\$140,555,217	\$137,498,965

Account Description	Amounts
0810 Nonspendable Fund Balance	110,796
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	153,750
0850 Unassigned Fund Balance	4,239,186
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,892,936</b>
5900 Budgetary Reserve	874,400
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,878,132</b>