

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

Date

6/27/19



Secretary of the Board - Original Signature Required

Date

6/27/19



Chief School Administrator - Original Signature Required

Date

6/27/2019

Joni Mansmann

Contact Person

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Telephone

Extension

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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 : Canon-McMillan SD	COUNTY : Washington	AUN : 101631703
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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.

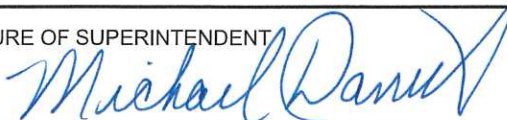
Total Budgeted Expenditures	\$89922429
Ending Unassigned Fund Balance	\$3408806
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.8%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/27/2019
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DUE DATE: AUGUST 15, 2019

<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.	
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 2019-20 school year. These could be things like: increased staffing needs if enrollments continue to rise, plant emergencies or other important 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.	As per Board of Directors Fund Balance Policy & to be used for future Capital Improvements timeline and 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 for athletics

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
810 Nonspendable Fund Balance	110,796	
820 Restricted Fund Balance		
830 Committed Fund Balance	1,500,000	
840 Assigned Fund Balance	154,638	
850 Unassigned Fund Balance	3,025,037	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		\$4,679,675
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	64,603,797	
7000 Revenue from State Sources	25,161,703	
3000 Revenue from Federal Sources	529,810	
3000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		\$90,305,310
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$94,984,985

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,723,797
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
REVENUE FROM LOCAL SOURCES	\$64,603,797
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,000,000
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	926,253
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,299,995
7820 State Share of Retirement Contributions	5,848,560
REVENUE FROM STATE SOURCES	\$25,161,703
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	399,479
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,831
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	7,500
REVENUE FROM FEDERAL SOURCES	\$529,810

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,305,310

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

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ct 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$51,723,797

Amount of Tax Relief for Homestead Exclusions

\$926,253

Total Approx. Tax Revenue:

\$52,650,050

Approx. Tax Levy for Tax Rate Calculation:

\$54,359,928

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

\$4,666,088,245

\$4,666,088,245

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%

II.

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

96.80000%

96.80000%

k. Tax Levy Needed

\$54,359,928

\$54,359,928

(Approx. Tax Levy * g)

I. 2019-20 Real Estate Tax Rate**11.6500**

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$54,359,928

\$54,359,928

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$53,433,675

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$51,723,797

(n * Est. Pct. Collection)

UN: 101631703 Canon-McMillan SD

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

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ct 1 Index (current): 2.3%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$51,723,797
mount of Tax Relief for Homestead Exclusions	<u>\$926,253</u>
otal Approx. Tax Revenue:	\$52,650,050
pprox. Tax Levy for Tax Rate Calculation:	\$54,359,928

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))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,419,187	\$54,419,187
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	\$8,838.00	
Number of Homestead/Farmstead Properties	9008	9008
Median Assessed Value of Homestead Properties		\$190,400

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

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ct 1 Index (current): 2.3%

Calculation Method:	Rate
pprox. Tax Revenue from RE Taxes:	\$51,723,797
Amount of Tax Relief for Homestead Exclusions	<u>\$926,253</u>
otal Approx. Tax Revenue:	\$52,650,050
pprox. Tax Levy for Tax Rate Calculation:	\$54,359,928
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$926,253	Lowering RE Tax Rate	\$0	\$926,253
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$926,253

CODE							
3111 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	Percent Collected	Net Tax Revenue Generated By Mills
Washington	4,666,088,245	11.6500	54,359,928			96.80000%	
Totals:	4,666,088,245		54,359,928	- 926,253	= 53,433,675	X 96.80000%	= 51,723,797
6120	Current Per Capita Taxes, Section 679			Rate			Estimated Revenue
				\$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	40,711,070
				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> Washington <u>Current Act 511 Taxes – Flat Rate Assessments</u>	11.4005	11.6500	2.19%	Yes	2.3%				
6143	<u>Current Act 511 Local Services Taxes</u> <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	0.500%	0.500%	0.00%	Yes	2.3%				

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DescriptionAmount**000 Instruction**

1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	31,036,612
1300 Vocational Education	10,529,120
1400 Other Instructional Programs - Elementary / Secondary	2,494,906
	530,679

Total Instruction**\$44,591,317****000 Support Services**

2100 Support Services - Students	
2200 Support Services - Instructional Staff	2,901,259
2300 Support Services - Administration	1,537,630
2400 Support Services - Pupil Health	5,102,097
2500 Support Services - Business	2,110,798
2600 Operation and Maintenance of Plant Services	907,869
2700 Student Transportation Services	7,816,355
2800 Support Services - Central	6,645,083
2900 Other Support Services	1,915,831
	980,000

Total Support Services**\$29,916,922****000 Operation of Non-Instructional Services**

3200 Student Activities	
3300 Community Services	1,964,657
	155,095

Total Operation of Non-Instructional Services**\$2,119,752****000 Facilities Acquisition, Construction and Improvement Services**

4000 Facilities Acquisition, Construction and Improvement Services	550,000
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Total Facilities Acquisition, Construction and Improvement Services**\$550,000****000 Other Expenditures and Financing Uses**

5100 Debt Service / Other Expenditures and Financing Uses	11,524,438
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	1,070,000

Total Other Expenditures and Financing Uses**\$12,744,438****Total Estimated Expenditures and Other Financing Uses****\$89,922,429**

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DescriptionAmount**1000 Instruction****1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	17,191,631
200 Personnel Services - Employee Benefits	11,291,791
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	\$31,036,612

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	4,467,535
200 Personnel Services - Employee Benefits	3,427,665
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	\$10,529,120

1300 Vocational Education

100 Personnel Services - Salaries	1,039,550
200 Personnel Services - Employee Benefits	694,189
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,500
500 Other Purchased Services	666,017
600 Supplies	58,150
700 Property	10,500
Total Vocational Education	\$2,494,906

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	87,986
200 Personnel Services - Employee Benefits	37,693
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	385,000
Total Other Instructional Programs - Elementary / Secondary	\$530,679

Total Instruction	\$44,591,317
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2000 Support Services**2100 Support Services - Students**

100 Personnel Services - Salaries	1,247,234
200 Personnel Services - Employee Benefits	789,244
300 Purchased Professional and Technical Services	796,192
400 Purchased Property Services	5,000
500 Other Purchased Services	31,830

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Description**Amount**

600 Supplies	19,759
700 Property	10,500
800 Other Objects	1,500

Total Support Services - Students**\$2,901,259****2200 Support Services - Instructional Staff**

100 Personnel Services - Salaries	699,751
200 Personnel Services - Employee Benefits	584,135
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

Total Support Services - Instructional Staff**\$1,537,630****2300 Support Services - Administration**

100 Personnel Services - Salaries	2,447,200
200 Personnel Services - Employee Benefits	1,669,052
300 Purchased Professional and Technical Services	344,000
400 Purchased Property Services	12,100
500 Other Purchased Services	430,615
600 Supplies	46,730
700 Property	50,000
800 Other Objects	102,400

Total Support Services - Administration**\$5,102,097****2400 Support Services - Pupil Health**

100 Personnel Services - Salaries	309,350
200 Personnel Services - Employee Benefits	207,118
300 Purchased Professional and Technical Services	1,573,330
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	15,500
700 Property	4,000

Total Support Services - Pupil Health**\$2,110,798****2500 Support Services - Business**

100 Personnel Services - Salaries	408,389
200 Personnel Services - Employee Benefits	273,630
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

Total Support Services - Business**\$907,869****2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries	2,853,364
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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,826,820
300 Purchased Professional and Technical Services	691,500
400 Purchased Property Services	576,700
500 Other Purchased Services	203,782
600 Supplies	1,527,689
700 Property	127,500
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$7,816,355
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,848,990
200 Personnel Services - Employee Benefits	1,462,243
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	141,500
500 Other Purchased Services	2,649,100
600 Supplies	206,000
700 Property	319,000
800 Other Objects	9,250
Total Student Transportation Services	\$6,645,083
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	476,641
200 Personnel Services - Employee Benefits	349,521
300 Purchased Professional and Technical Services	240,669
400 Purchased Property Services	275,000
500 Other Purchased Services	156,250
600 Supplies	120,750
700 Property	294,500
800 Other Objects	2,500
Total Support Services - Central	\$1,915,831
2900 <u>Other Support Services</u>	
500 Other Purchased Services	80,000
800 Other Objects	900,000
Total Other Support Services	\$980,000
Total Support Services	\$29,916,922
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	981,475
200 Personnel Services - Employee Benefits	457,632
300 Purchased Professional and Technical Services	144,665
400 Purchased Property Services	39,000
500 Other Purchased Services	55,000
600 Supplies	119,105
700 Property	70,800
800 Other Objects	96,980
Total Student Activities	\$1,964,657

<u>Description</u>	<u>Amount</u>
3300 Community Services	
800 Other Objects	155,095
Total Community Services	\$155,095
Total Operation of Non-Instructional Services	\$2,119,752
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
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 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	7,550,000
900 Other Uses of Funds	3,974,438
Total Debt Service / Other Expenditures and Financing Uses	\$11,524,438
5200 Interfund Transfers - Out	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 Budgetary Reserve	
800 Other Objects	1,070,000
Total Budgetary Reserve	\$1,070,000
Total Other Expenditures and Financing Uses	\$12,744,438
TOTAL EXPENDITURES	\$89,922,429

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Cash and Short-Term Investments**06/30/2019 Estimate****06/30/2020 Projection**

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		

Total Cash and Short-Term Investments**\$7,048,650****\$9,324,895****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

\$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

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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

<u>ong-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>ong-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		
otal 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	3,408,806
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,062,556
5900 Budgetary Reserve	1,070,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,243,352