

# FINAL GENERAL FUND BUDGET


Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019

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

\_\_\_\_\_  
Date 6/13/19

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

\_\_\_\_\_  
Date 6/13/19

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

\_\_\_\_\_  
Date 6/13/19

John Fairchild  
\_\_\_\_\_  
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 : Lewisburg Area SD	COUNTY : Union	AUN : 116604003
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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%

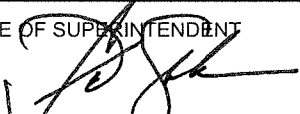
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?  
 Yes    
 No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$35711306
Ending Unassigned Fund Balance	\$2856839
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6/13/19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Lewisburg Area SD	<b>County :</b> Union	<b>AUN Number :</b> 116604003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/03/19
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,482,635
0850 Unassigned Fund Balance	2,856,839
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,339,474</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,859,789
7000 Revenue from State Sources	9,352,572
8000 Revenue from Federal Sources	498,945
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$35,711,306</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$42,050,780</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	17,289,789
6112 Interim Real Estate Taxes	160,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	52,000
6150 Current Act 511 Taxes - Proportional Assessments	6,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	505,000
6500 Earnings on Investments	190,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	45,000
6980 Revenue from Community Services Activities	190,000
6990 Refunds and Other Miscellaneous Revenue	21,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,859,789</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,761,504
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,098,095
7292 Pre-K Counts	85,000
7311 Pupil Transportation Subsidy	535,625
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	177,826
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	518,375
7501 PA Accountability Grants	168,400
7810 State Share of Social Security and Medicare Taxes	542,239
7820 State Share of Retirement Contributions	2,430,508
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,352,572</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	168,945
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$498,945</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,711,306</b>

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,289,789
Amount of Tax Relief for Homestead Exclusions	<u>\$518,375</u>
Total Approx. Tax Revenue:	\$17,808,164
Approx. Tax Levy for Tax Rate Calculation:	\$18,585,030

Union

Total

2018-19 Data		
a. Assessed Value	\$1,055,921,970	\$1,055,921,970
b. Real Estate Mills	17.4100	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,152,725,125	\$1,152,725,125
d. Assessed Value	\$1,049,408,830	\$1,049,408,830
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$18,383,601	\$18,383,601
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$18,383,601	\$18,383,601
(f Total * g)		
i. Base Mills Subject to Index	17.4100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$18,585,030	\$18,585,030
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>17.7100</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,585,030	\$18,585,030
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,066,655
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,289,789
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,289,789	
Amount of Tax Relief for Homestead Exclusions	<u>\$518,375</u>	
Total Approx. Tax Revenue:	\$17,808,164	
Approx. Tax Levy for Tax Rate Calculation:	\$18,585,030	

Union

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.8800	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,763,430	\$18,763,430
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,829.00	
Number of Homestead/Farmstead Properties	2978	2978
Median Assessed Value of Homestead Properties		\$139,700

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Act 1 Index (current): 2.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$17,289,789</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$518,375</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$17,808,164</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$18,585,030</b>

<b>Union</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$518,375	Lowering RE Tax Rate	\$0		\$518,375
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$518,375</b>



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Union	1,049,408,830	17.7100	18,585,030			95.70000%	
<b>Totals:</b>	<b>1,049,408,830</b>		<b>18,585,030</b>	518,375 =	18,066,655 X	95.70000% =	17,289,789

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes– Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.500%	0.000%	6,400,000	6,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 6,800,000 6,800,000**

**Total Act 511, Current Taxes 6,800,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,152,725,125 X</b>	<b>12</b>	<b>13,832,702</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index		2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Union	17.4100	17.7100	1.73%	Yes	2.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.7%				
6141	Current Act 511 Per Capita Taxes					2.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.7%				
6143	Current Act 511 Local Services Taxes					2.7%				
6144	Current Act 511 Trailer Taxes					2.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.7%				
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	2.7%				
6152	Current Act 511 Occupation Taxes					2.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				
6154	Current Act 511 Amusement Taxes					2.7%				
6155	Current Act 511 Business Privilege Taxes					2.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.7%				
6157	Current Act 511 Mercantile Taxes					2.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,817,218
1200 Special Programs - Elementary / Secondary	3,966,008
1300 Vocational Education	1,429,581
1400 Other Instructional Programs - Elementary / Secondary	452,319
1800 Pre-Kindergarten	130,133
<b>Total Instruction</b>	<b>\$20,795,259</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,702,822
2200 Support Services - Instructional Staff	2,227,382
2300 Support Services - Administration	1,752,773
2400 Support Services - Pupil Health	406,323
2500 Support Services - Business	463,860
2600 Operation and Maintenance of Plant Services	2,592,782
2700 Student Transportation Services	1,272,278
<b>Total Support Services</b>	<b>\$10,418,220</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	623,175
3300 Community Services	183,960
<b>Total Operation of Non-Instructional Services</b>	<b>\$807,135</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,764,142
5200 Interfund Transfers - Out	601,550
5900 Budgetary Reserve	325,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,690,692</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,711,306</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,033,653
200 Personnel Services - Employee Benefits	5,669,244
300 Purchased Professional and Technical Services	22,010
400 Purchased Property Services	12,905
500 Other Purchased Services	701,091
600 Supplies	317,233
700 Property	45,492
800 Other Objects	15,590
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,817,218</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,530,960
200 Personnel Services - Employee Benefits	1,784,474
300 Purchased Professional and Technical Services	621,089
500 Other Purchased Services	21,500
600 Supplies	7,235
700 Property	750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,966,008</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	314,282
200 Personnel Services - Employee Benefits	229,468
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	920
500 Other Purchased Services	854,391
600 Supplies	15,820
700 Property	14,000
800 Other Objects	200
<b>Total Vocational Education</b>	<b>\$1,429,581</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	255,953
200 Personnel Services - Employee Benefits	167,266
500 Other Purchased Services	22,000
600 Supplies	7,000
700 Property	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$452,319</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	74,440
200 Personnel Services - Employee Benefits	55,143
600 Supplies	550
<b>Total Pre-Kindergarten</b>	<b>\$130,133</b>
<b>Total Instruction</b>	<b>\$20,795,259</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	793,296
200 Personnel Services - Employee Benefits	580,946
300 Purchased Professional and Technical Services	246,430
500 Other Purchased Services	15,750
600 Supplies	55,500
700 Property	7,800
800 Other Objects	3,100
<b>Total Support Services - Students</b>	<b>\$1,702,822</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	648,725
200 Personnel Services - Employee Benefits	526,720
300 Purchased Professional and Technical Services	277,300
400 Purchased Property Services	40,000
500 Other Purchased Services	13,050
600 Supplies	146,437
700 Property	573,450
800 Other Objects	1,700
<b>Total Support Services - Instructional Staff</b>	<b>\$2,227,382</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	906,072
200 Personnel Services - Employee Benefits	703,756
300 Purchased Professional and Technical Services	51,197
400 Purchased Property Services	1,025
500 Other Purchased Services	33,675
600 Supplies	23,048
700 Property	9,750
800 Other Objects	24,250
<b>Total Support Services - Administration</b>	<b>\$1,752,773</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	236,984
200 Personnel Services - Employee Benefits	158,356
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	505
500 Other Purchased Services	249
600 Supplies	3,845
700 Property	500
800 Other Objects	384
<b>Total Support Services - Pupil Health</b>	<b>\$406,323</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	219,090
200 Personnel Services - Employee Benefits	165,870
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	3,900
600 Supplies	10,500
700 Property	6,000
800 Other Objects	3,500

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Business</b>	<b>\$463,860</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	688,328
200 Personnel Services - Employee Benefits	651,612
300 Purchased Professional and Technical Services	142,842
400 Purchased Property Services	647,000
500 Other Purchased Services	145,000
600 Supplies	267,000
700 Property	50,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,592,782</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,265,278
700 Property	1,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$1,272,278</b>
<b>Total Support Services</b>	<b>\$10,418,220</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	374,411
200 Personnel Services - Employee Benefits	191,012
300 Purchased Professional and Technical Services	1,400
500 Other Purchased Services	7,900
600 Supplies	3,100
700 Property	6,000
800 Other Objects	39,352
<b>Total Student Activities</b>	<b>\$623,175</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	100,000
200 Personnel Services - Employee Benefits	68,460
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	6,000
600 Supplies	9,000
<b>Total Community Services</b>	<b>\$183,960</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$807,135</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,429,142
900 Other Uses of Funds	1,335,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,764,142</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	601,550

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$601,550</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	325,000
<b>Total Budgetary Reserve</b>	<b>\$325,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,690,692</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,711,306</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	7,596,102	7,596,102
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	750,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	546,242	525,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	275,109	275,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$9,167,453</b>	<b>\$9,396,102</b>
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**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** **\$9,167,453** **\$9,396,102**

**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

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	1,278,000	1,335,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$1,278,000</b>	<b>\$1,335,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$1,278,000</b>	<b>\$1,335,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,482,635
0850 Unassigned Fund Balance	2,856,839
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,339,474</b>
<b>5900 Budgetary Reserve</b>	<b>325,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,664,474</b>