

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

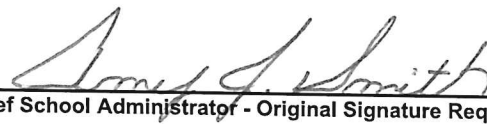
Date of Adoption of the General Fund Budget: 06/04/2019



President of the Board - Original Signature Required06-05-2019

Date

Secretary of the Board - Original Signature Required06-05-2019

Date

Chief School Administrator - Original Signature Required06-05-2019

DateCarol L Kauffman

Contact Person(814)542-8631 Extn :193

Telephone Extensionckauffman@muasd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mount Union Area SD	COUNTY : Huntingdon	AUN : 111316003
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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	\$21553196
Ending Unassigned Fund Balance	\$1500046
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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

Yes

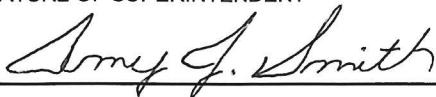
☒

No

☐

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

SIGNATURE OF SUPERINTENDENT



DATE

06-06-19

DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

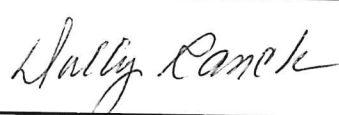
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mount Union Area SD	County : Huntingdon	AUN Number : 111316003
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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 4/30/19
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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>
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.	Unreserved, undesignated fund balance as of 6/30/2020.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance as of 6/30/2020.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,546,063	
0850 Unassigned Fund Balance	1,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,046,063</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,575,339	
7000 Revenue from State Sources	13,984,033	
8000 Revenue from Federal Sources	776,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,335,372</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,381,435</u>

LEA : 111316003 Mount Union Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,716,139
6113 Public Utility Realty Taxes	5,500
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	21,000
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	765,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	564,200
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	262,000
6910 Rentals	15,000
6940 Tuition from Patrons	70,500
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$5,575,339
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,967,464
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	101,000
7271 Special Education funds for School-Aged Pupils	1,034,804
7311 Pupil Transportation Subsidy	670,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	525,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	238,263
7505 Ready to Learn Block Grant	334,502
7598 Revenue for the Support of Public Schools	75,000
7810 State Share of Social Security and Medicare Taxes	450,000
7820 State Share of Retirement Contributions	1,540,000
REVENUE FROM STATE SOURCES	\$13,984,033
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	3,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	598,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,000
8519 NCLB, Title VI - Flexibility and Accountability	48,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	45,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$776,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,335,372

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,716,540		
Amount of Tax Relief for Homestead Exclusions	<u>\$238,263</u>		
Total Approx. Tax Revenue:	\$3,954,803		
Approx. Tax Levy for Tax Rate Calculation:	\$4,457,051		

	Huntingdon	Mifflin	Total
2018-19 Data			
a. Assessed Value	\$73,142,480	\$54,779,035	\$127,921,515
b. Real Estate Mills	42.8100	26.4200	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$271,306,501	\$127,249,727	\$398,556,228
d. Assessed Value	\$73,048,400	\$54,959,295	\$128,007,695
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$3,131,230	\$1,447,262	\$4,578,492
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	68.07233%	31.92767%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$3,116,686	\$1,461,806	\$4,578,492
(f Total * g)			
i. Base Mills Subject to Index	42.8100	26.6855	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	88.72404%	86.75375%	88.09497%
k. Tax Levy Needed	\$3,034,018	\$1,423,033	\$4,457,051
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	41.5300	25.8900	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$3,033,700	\$1,422,896	\$4,456,596
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,218,333
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,716,139
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$3,716,540

Amount of Tax Relief for Homestead Exclusions \$238,263

Total Approx. Tax Revenue: \$3,954,803

Approx. Tax Levy for Tax Rate Calculation: \$4,457,051

	Huntingdon	Mifflin	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	44.3083	27.6194	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,236,650	\$1,517,943	\$4,754,593
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,154.00	\$3,456.00	
Number of Homestead/Farmstead Properties	1759	904	2663
Median Assessed Value of Homestead Properties			\$75,121

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,716,540		
Amount of Tax Relief for Homestead Exclusions	<u>\$238,263</u>		
Total Approx. Tax Revenue:	\$3,954,803		
Approx. Tax Levy for Tax Rate Calculation:	\$4,457,051		
	Huntingdon	Mifflin	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$238,263	Lowering RE Tax Rate	\$0	\$238,263
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$238,263

2019-2020 Final General Fund Budget

Local Education Agency Tax Data

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

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CODE

6111 Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Huntingdon	73,048,400	41.5300	3,033,700			88.72404%	
Mifflin	54,959,295	25.8900	1,422,896			86.75375%	
Totals:	128,007,695		4,456,596	- 238,263 =	4,218,333 X	88.09497%	= 3,716,139

	Rate		Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00	21,000
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00	21,000
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			21,000
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	715,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	50,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
Total Current Act 511 Taxes – Proportional Assessments			765,000
Total Act 511, Current Taxes			786,000

Act 511 Tax Limit -->	398,556,228 X	12	4,782,675
	Market Value	Mills	(511 Limit)

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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>									
	Huntingdon	42.8100	41.5300	-2.97%	Yes	3.5%				
	Mifflin	26.6855	25.8900	-2.97%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,482,839
1200 Special Programs - Elementary / Secondary	4,297,973
1300 Vocational Education	1,078,554
1400 Other Instructional Programs - Elementary / Secondary	122,603
Total Instruction	\$13,981,969
2000 Support Services	
2100 Support Services - Students	417,905
2200 Support Services - Instructional Staff	143,211
2300 Support Services - Administration	1,505,951
2400 Support Services - Pupil Health	131,239
2500 Support Services - Business	419,763
2600 Operation and Maintenance of Plant Services	1,422,888
2700 Student Transportation Services	943,259
2800 Support Services - Central	258,837
Total Support Services	\$5,243,053
3000 Operation of Non-Instructional Services	
3200 Student Activities	398,676
3300 Community Services	1,500
Total Operation of Non-Instructional Services	\$400,176
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,902,998
Total Other Expenditures and Financing Uses	\$1,902,998
Total Estimated Expenditures and Other Financing Uses	\$21,553,196

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,646,054
200 Personnel Services - Employee Benefits	3,199,285
300 Purchased Professional and Technical Services	69,000
400 Purchased Property Services	7,500
500 Other Purchased Services	465,500
600 Supplies	80,500
700 Property	12,000
800 Other Objects	3,000
Total Regular Programs - Elementary / Secondary	\$8,482,839
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,033,236
200 Personnel Services - Employee Benefits	1,425,637
300 Purchased Professional and Technical Services	98,500
400 Purchased Property Services	500
500 Other Purchased Services	700,600
600 Supplies	38,900
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$4,297,973
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	319,074
200 Personnel Services - Employee Benefits	190,490
400 Purchased Property Services	1,000
500 Other Purchased Services	553,890
600 Supplies	9,100
800 Other Objects	5,000
Total Vocational Education	\$1,078,554
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	47,770
200 Personnel Services - Employee Benefits	27,032
300 Purchased Professional and Technical Services	26,900
500 Other Purchased Services	13,901
600 Supplies	7,000
Total Other Instructional Programs - Elementary / Secondary	\$122,603
Total Instruction	\$13,981,969
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	243,203
200 Personnel Services - Employee Benefits	154,172
500 Other Purchased Services	2,880
600 Supplies	15,750
800 Other Objects	1,900
Total Support Services - Students	\$417,905

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	59,385
200 Personnel Services - Employee Benefits	45,826
300 Purchased Professional and Technical Services	6,600
500 Other Purchased Services	26,850
600 Supplies	4,550
Total Support Services - Instructional Staff	\$143,211
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	797,205
200 Personnel Services - Employee Benefits	562,446
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	1,000
500 Other Purchased Services	56,900
600 Supplies	33,500
800 Other Objects	6,900
Total Support Services - Administration	\$1,505,951
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	40,500
200 Personnel Services - Employee Benefits	37,739
300 Purchased Professional and Technical Services	45,300
400 Purchased Property Services	200
500 Other Purchased Services	3,000
600 Supplies	4,100
800 Other Objects	400
Total Support Services - Pupil Health	\$131,239
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	199,288
200 Personnel Services - Employee Benefits	156,675
400 Purchased Property Services	40,500
500 Other Purchased Services	4,000
600 Supplies	15,500
800 Other Objects	3,800
Total Support Services - Business	\$419,763
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	498,616
200 Personnel Services - Employee Benefits	367,522
300 Purchased Professional and Technical Services	32,150
400 Purchased Property Services	327,800
500 Other Purchased Services	57,300
600 Supplies	137,500
700 Property	1,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,422,888
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	2,800

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	1,500
500	Other Purchased Services	937,159
600	Supplies	1,800
Total Student Transportation Services		\$943,259
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	135,990
200	Personnel Services - Employee Benefits	100,847
300	Purchased Professional and Technical Services	4,500
500	Other Purchased Services	2,500
600	Supplies	15,000
Total Support Services - Central		\$258,837
Total Support Services		\$5,243,053
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	180,715
200	Personnel Services - Employee Benefits	95,361
300	Purchased Professional and Technical Services	20,900
400	Purchased Property Services	5,000
500	Other Purchased Services	55,100
600	Supplies	38,500
700	Property	2,000
800	Other Objects	1,100
Total Student Activities		\$398,676
3300 <u>Community Services</u>		
300	Purchased Professional and Technical Services	1,500
Total Community Services		\$1,500
Total Operation of Non-Instructional Services		\$400,176
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
700	Property	25,000
Total Facilities Acquisition, Construction and Improvement Services		\$25,000
Total Facilities Acquisition, Construction and Improvement Services		\$25,000
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	821,998
900	Other Uses of Funds	1,081,000
Total Debt Service / Other Expenditures and Financing Uses		\$1,902,998
Total Other Expenditures and Financing Uses		\$1,902,998
TOTAL EXPENDITURES		\$21,553,196

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<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,387,496	3,580,000
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	17,173	22,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	455,726	385,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	34,295	27,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,894,690	\$4,014,000

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,894,690	\$4,014,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	23,409,000	22,328,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	36,000	36,000
0540 Accumulated Compensated Absences	636,745	640,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,731,000	4,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,812,745	\$27,004,000
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	6,500	6,800
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	67,436	70,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$73,936	\$76,800
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		

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<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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$27,886,681	\$27,080,800	

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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$27,886,681	\$27,080,800

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,328,193
0850 Unassigned Fund Balance	1,500,046
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,828,239
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,828,239