

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

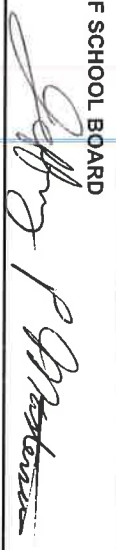
24 PS 6-687(a)(1)

(03/2006)

School District Name : Westmont Hilltop SD	County : Cambria	AUN Number : 108118503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-16-2019
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Westmont Hilltop SD	COUNTY : Cambria	AUN : 108118503
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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	\$22194736
Ending Unassigned Fund Balance	\$5941607
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	26.8%

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 5-16-19
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DUE DATE: AUGUST 15, 2019

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2019

President of the Board - Original Signature Required

Date

5-16-19

Secretary of the Board - Original Signature Required

Date

5-16-19

Chief School Administrator - Original Signature Required

Date

5-16-19

Donald B Irwin

(814)255-8710

Extn :

Contact Person

Telephone

Extension

dbi@whsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget Reserve is set aside for unexpected Expenditures that may or may not arise during the fiscal budget year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The ending fund balance is set aside for future capital improvements, if and when needed.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	10,000
0820 Restricted Fund Balance	200,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,941,612
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,941,612</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,707,935
7000 Revenue from State Sources	8,097,755
8000 Revenue from Federal Sources	389,041
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,194,731</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,136,343</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,925,002
6113 Public Utility Realty Taxes	13,531
6120 Current Per Capita Taxes, Section 679	28,224
6140 Current Act 511 Taxes - Flat Rate Assessments	28,224
6150 Current Act 511 Taxes - Proportional Assessments	1,651,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	512,998
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	44,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	202,956
6910 Rentals	7,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	85,000
6990 Refunds and Other Miscellaneous Revenue	35,000

REVENUE FROM LOCAL SOURCES \$13,707,935**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,258,493
7271 Special Education funds for School-Aged Pupils	857,591
7311 Pupil Transportation Subsidy	350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	302,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,304
7340 State Property Tax Reduction Allocation	309,285
7810 State Share of Social Security and Medicare Taxes	350,432
7820 State Share of Retirement Contributions	1,593,650

REVENUE FROM STATE SOURCES \$8,097,755**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,041
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000

REVENUE FROM FEDERAL SOURCES \$389,041**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 22,194,731**

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,925,002
Amount of Tax Relief for Homestead Exclusions	<u>\$309,285</u>
Total Approx. Tax Revenue:	\$11,234,287
Approx. Tax Levy for Tax Rate Calculation:	\$11,830,085

Cambria

Total

2018-19 Data

a. Assessed Value	\$137,276,770	\$137,276,770
b. Real Estate Mills	86.2000	

I. 2019-20 Data

c. 2017 STEB Market Value	\$566,561,677	\$566,561,677
d. Assessed Value	\$137,239,970	\$137,239,970
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$11,833,258	\$11,833,258
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$11,833,258	\$11,833,258
(f Total * g)		
i. Base Mills Subject to Index	86.2000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.82850%	94.82850%
k. Tax Levy Needed	\$11,830,085	\$11,830,085
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate	86.2000	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$11,830,085	\$11,830,085
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,520,800
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,925,002
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,925,002	
Amount of Tax Relief for Homestead Exclusions	<u>\$309,285</u>	
Total Approx. Tax Revenue:	\$11,234,287	
Approx. Tax Levy for Tax Rate Calculation:	\$11,830,085	

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	88.6998	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,173,158	\$12,173,158
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	\$1,020.00	
Number of Homestead/Farmstead Properties	3518	3518
Median Assessed Value of Homestead Properties		\$21,550

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,925,002
Amount of Tax Relief for Homestead Exclusions	<u>\$309,285</u>
Total Approx. Tax Revenue:	\$11,234,287
Approx. Tax Levy for Tax Rate Calculation:	\$11,830,085
	Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$309,285	Lowering RE Tax Rate	\$0		\$309,285
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$309,285

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>
Cambria	137,239,970	86.2000	11,830,085			94.82850%	
Totals:	137,239,970		11,830,085	309,285 =	11,520,800 X	94.82850% =	10,925,002

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		28,224
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	\$5.00	\$0.00	30,000
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 30,000 28,224

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,600,000	1,539,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	112,000	112,000
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 1,712,000 1,651,000

Total Act 511, Current Taxes 1,679,224

Act 511 Tax Limit -->	566,561,677 X	12	6,798,740
	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> Cambria	86.2000	86.2000	0.00%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,393,031
1200 Special Programs - Elementary / Secondary	2,308,628
1300 Vocational Education	694,254
1400 Other Instructional Programs - Elementary / Secondary	66,797
Total Instruction	\$13,462,710
2000 Support Services	
2100 Support Services - Students	1,193,540
2200 Support Services - Instructional Staff	216,496
2300 Support Services - Administration	1,231,014
2400 Support Services - Pupil Health	357,726
2500 Support Services - Business	297,980
2600 Operation and Maintenance of Plant Services	1,680,202
2700 Student Transportation Services	860,000
2800 Support Services - Central	534,826
Total Support Services	\$6,371,784
3000 Operation of Non-Instructional Services	
3200 Student Activities	698,462
Total Operation of Non-Instructional Services	\$698,462
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,700
Total Facilities Acquisition, Construction and Improvement Services	\$12,700
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,599,080
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,649,080
Total Estimated Expenditures and Other Financing Uses	\$22,194,736

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,761,372
200 Personnel Services - Employee Benefits	3,821,706
300 Purchased Professional and Technical Services	66,700
400 Purchased Property Services	40,010
500 Other Purchased Services	257,448
600 Supplies	434,026
800 Other Objects	11,769
Total Regular Programs - Elementary / Secondary	\$10,393,031
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	992,559
200 Personnel Services - Employee Benefits	658,368
300 Purchased Professional and Technical Services	596,001
500 Other Purchased Services	31,200
600 Supplies	27,000
700 Property	3,500
Total Special Programs - Elementary / Secondary	\$2,308,628
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	140,636
200 Personnel Services - Employee Benefits	80,618
500 Other Purchased Services	445,000
600 Supplies	28,000
Total Vocational Education	\$694,254
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,397
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	41,400
Total Other Instructional Programs - Elementary / Secondary	\$66,797
Total Instruction	\$13,462,710
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	699,188
200 Personnel Services - Employee Benefits	457,951
300 Purchased Professional and Technical Services	6,600
400 Purchased Property Services	250
500 Other Purchased Services	16,896
600 Supplies	12,234
800 Other Objects	421
Total Support Services - Students	\$1,193,540
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	88,093
200 Personnel Services - Employee Benefits	55,958

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	58,550
500 Other Purchased Services	3,500
600 Supplies	8,000
800 Other Objects	2,395
Total Support Services - Instructional Staff	\$216,496
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	640,041
200 Personnel Services - Employee Benefits	421,423
300 Purchased Professional and Technical Services	91,150
400 Purchased Property Services	2,500
500 Other Purchased Services	35,100
600 Supplies	26,450
800 Other Objects	14,350
Total Support Services - Administration	\$1,231,014
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	132,306
200 Personnel Services - Employee Benefits	91,570
300 Purchased Professional and Technical Services	126,000
400 Purchased Property Services	600
500 Other Purchased Services	700
600 Supplies	6,550
Total Support Services - Pupil Health	\$357,726
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	165,916
200 Personnel Services - Employee Benefits	114,734
300 Purchased Professional and Technical Services	7,830
400 Purchased Property Services	1,000
500 Other Purchased Services	3,100
600 Supplies	3,500
800 Other Objects	1,900
Total Support Services - Business	\$297,980
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	554,154
200 Personnel Services - Employee Benefits	402,570
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	379,753
500 Other Purchased Services	91,725
600 Supplies	249,000
Total Operation and Maintenance of Plant Services	\$1,680,202
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	860,000
Total Student Transportation Services	\$860,000
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	142,350

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	29,501
500 Other Purchased Services	132,725
600 Supplies	230,250
Total Support Services - Central	\$534,826
Total Support Services	\$6,371,784
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	293,964
200 Personnel Services - Employee Benefits	124,200
300 Purchased Professional and Technical Services	77,200
400 Purchased Property Services	15,500
500 Other Purchased Services	88,400
600 Supplies	18,300
700 Property	59,100
800 Other Objects	21,798
Total Student Activities	\$698,462
Total Operation of Non-Instructional Services	\$698,462
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	12,700
Total Facilities Acquisition, Construction and Improvement Services	\$12,700
Total Facilities Acquisition, Construction and Improvement Services	\$12,700
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,500
900 Other Uses of Funds	1,596,580
Total Debt Service / Other Expenditures and Financing Uses	\$1,599,080
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,649,080
TOTAL EXPENDITURES	\$22,194,736

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	6,000,000	6,000,000
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	70,000	70,000
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	\$6,070,000	\$6,070,000
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Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	400,000	400,000
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		

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$400,000	\$400,000
TOTAL CASH AND INVESTMENTS	\$6,470,000	\$6,470,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	44,719,796	43,123,816
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	765,639	780,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	690,000	575,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$46,175,435	\$44,478,816
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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

<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	\$46,175,435	\$44,478,816

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	29,357	15,359
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	\$29,357	\$15,359
TOTAL INDEBTEDNESS	\$46,204,792	\$44,494,175

Account Description	Amounts
0810 Nonspendable Fund Balance	10,000
0820 Restricted Fund Balance	200,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,941,607
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,941,607
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,201,607