

# 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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Lawrence Nicolette

(412)233-4732

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

nicolette1@ccsdbears.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Clairton City SD	COUNTY : Allegheny	AUN : 103021903
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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	\$17038240
Ending Unassigned Fund Balance	\$253263
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.5%

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
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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> Clairton City SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103021903
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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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1530	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$466,844.00 C x 2%: \$9,336.88	We have a two-tiered tax structure and this causes an error message as this calculation does not account for both land and buildings. We have had this error every year. A manual calculation will show however that we are within the 2% tolerance.
1540	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$466,844.00 C x 2%: \$9,336.88	We have a two-tiered tax structure and this causes an error message as this calculation does not account for both land and buildings. We have had this error every year. A manual calculation will show however that we are within the 2% tolerance.
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.	We believe it is good governance to keep an amount in Unassigned Fund Balance in order to be able to weather fluctuations in the timing of revenue collections and unexpected expenditures. In comparison, the amount is low in relation to budgeted expenses.

<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	
0850 Unassigned Fund Balance	1,005,149
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,005,149</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,800,396
7000 Revenue from State Sources	11,444,929
8000 Revenue from Federal Sources	1,041,029
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$16,286,354</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$17,291,503</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,488,942
6113 Public Utility Realty Taxes	3,640
6114 Payments in Lieu of Current Taxes - State / Local	4,777
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	587,585
6400 Delinquencies on Taxes Levied / Assessed by the LEA	346,306
6500 Earnings on Investments	2,500
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	217,696
6910 Rentals	22,950
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	45,000

**REVENUE FROM LOCAL SOURCES \$3,800,396****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,529,066
7271 Special Education funds for School-Aged Pupils	1,701,300
7311 Pupil Transportation Subsidy	220,375
7312 Nonpublic and Charter School Pupil Transportation Subsidy	34,990
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,625
7340 State Property Tax Reduction Allocation	466,844
7505 Ready to Learn Block Grant	226,114
7810 State Share of Social Security and Medicare Taxes	223,612
7820 State Share of Retirement Contributions	992,003

**REVENUE FROM STATE SOURCES \$11,444,929****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	838,960
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,069
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

**REVENUE FROM FEDERAL SOURCES \$1,041,029****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 16,286,354**

Act 1 Index (current): 3.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Rate  
\$271,716 \$2,217,226

Amount of Tax Relief for Homestead Exclusions

~~\$466,844~~

Total Approx. Tax Revenue:

\$738,560

Approx. Tax Levy for Tax Rate Calculation:

\$855,010 \$3,167,466

	Allegheny Buildings	Allegheny Land	Total
<b>2018-19 Data</b>			
a. Assessed Value	\$107,550,623	\$36,981,104	\$144,531,727
b. Real Estate Mills	7.5420	80.8080	
<b>I. 2019-20 Data</b>			
c. 2017 STEB Market Value	\$126,712,478	\$126,712,478	\$253,424,956
d. Assessed Value	\$109,532,233	\$37,871,904	\$147,404,137
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2018-19 Calculations</b>			
f. 2018-19 Tax Levy	\$811,147	\$2,988,369	\$3,799,516
(a * b)			
<b>2019-20 Calculations</b>			
g. Percent of Total Market Value	100.00000%	100.00000%	
<b>II.</b>			
h. Rebalanced 2018-19 Tax Levy	\$811,147	\$2,988,369	\$3,799,516
(f * g)			
i. Base Mills Subject to Index	7.5420	80.8080	
(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	70.00000%	70.00000%	
k. Tax Levy Needed	\$855,010	\$3,167,466	\$4,022,476
(Approx. Tax Levy * g)			
<b>I. 2019-20 Real Estate Tax Rate</b>			
(k / d * 1000)	<b>7.8060</b>	<b>83.6363</b>	
<b>III.</b>			
m. Tax Levy Generated by Mills	\$855,009	\$3,167,466	\$4,022,475
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$388,165	\$3,167,466	\$3,555,631
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$271,716	\$2,217,226	\$2,488,942
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Rate  
\$271,716      \$2,217,226

Amount of Tax Relief for Homestead Exclusions

\$466,844

Total Approx. Tax Revenue:

\$738,560

Approx. Tax Levy for Tax Rate Calculation:

\$855,010      \$3,167,466

Allegheny Buildings      Allegheny Land      Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	7.8135	83.7170	
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)	\$855,830	\$3,170,522	\$4,026,352
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$37,700



Act 1 Index (current): 3.6%

Calculation Method:

	Rate			
Approx. Tax Revenue from RE Taxes:	\$271,716	\$2,217,226		
Amount of Tax Relief for Homestead Exclusions	<u>\$466,844</u>			
Total Approx. Tax Revenue:	\$738,560			
Approx. Tax Levy for Tax Rate Calculation:	\$855,010	\$3,167,466		
	Allegheny Buildings	Allegheny Land		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$466,844	Lowering RE Tax Rate	\$0		\$466,844
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$466,844</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>
Allegheny	109,532,233	7.8060	855,009			70.00000%	
Allegheny	37,871,904	83.6363	3,167,466			70.00000%	
<b>Totals:</b>	<b>147,404,137</b>		<b>4,022,475</b>	- 466,844 =	3,555,631 X	N/A =	2,488,942

	<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	\$5.00	\$0.00	10,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>10,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	17,585
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0060	0.000	155,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	15,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>587,585</b>
<b>Total Act 511, Current Taxes</b>			<b>597,585</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>253,424,956 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,041,099</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Buildings	7.5420	7.8060	3.51%	Yes	3.6%				
	Land	80.8080	83.6363	3.51%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6155	Current Act 511 Business Privilege Taxes	0.0060	0.0060	0.00%	Yes	3.6%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,756,965
1200 Special Programs - Elementary / Secondary	3,465,632
1300 Vocational Education	131,811
1400 Other Instructional Programs - Elementary / Secondary	23,544
1700 Higher Education Programs for Secondary Students	1,377
<b>Total Instruction</b>	<b>\$11,379,329</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	499,903
2200 Support Services - Instructional Staff	701,952
2300 Support Services - Administration	1,425,547
2400 Support Services - Pupil Health	81,899
2500 Support Services - Business	367,732
2600 Operation and Maintenance of Plant Services	1,318,521
2700 Student Transportation Services	317,476
2800 Support Services - Central	408,446
2900 Other Support Services	7,077
<b>Total Support Services</b>	<b>\$5,128,553</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	303,961
3300 Community Services	23,536
<b>Total Operation of Non-Instructional Services</b>	<b>\$327,497</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	151,864
5200 Interfund Transfers - Out	50,997
<b>Total Other Expenditures and Financing Uses</b>	<b>\$202,861</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,038,240</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	3,443,751
200 Personnel Services - Employee Benefits	2,522,856
300 Purchased Professional and Technical Services	20,565
400 Purchased Property Services	98,030
500 Other Purchased Services	1,512,867
600 Supplies	148,647
800 Other Objects	10,249
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,756,965</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,065,593
200 Personnel Services - Employee Benefits	680,660
300 Purchased Professional and Technical Services	423,694
500 Other Purchased Services	1,288,514
600 Supplies	4,553
800 Other Objects	2,618
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,465,632</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	122,752
800 Other Objects	9,059
<b>Total Vocational Education</b>	<b>\$131,811</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	22,311
500 Other Purchased Services	323
600 Supplies	910
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$23,544</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,377
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,377</b>
<b>Total Instruction</b>	<b>\$11,379,329</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	272,287
200 Personnel Services - Employee Benefits	158,228
300 Purchased Professional and Technical Services	39,558
400 Purchased Property Services	9,467
500 Other Purchased Services	427
600 Supplies	19,347
800 Other Objects	589
<b>Total Support Services - Students</b>	<b>\$499,903</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	211,886

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	175,126
300 Purchased Professional and Technical Services	138,943
400 Purchased Property Services	12,282
500 Other Purchased Services	6,967
600 Supplies	125,702
700 Property	26,479
800 Other Objects	4,567
<b>Total Support Services - Instructional Staff</b>	<b>\$701,952</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	764,519
200 Personnel Services - Employee Benefits	498,598
300 Purchased Professional and Technical Services	110,032
400 Purchased Property Services	2,278
500 Other Purchased Services	2,867
600 Supplies	6,066
800 Other Objects	41,187
<b>Total Support Services - Administration</b>	<b>\$1,425,547</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	48,200
200 Personnel Services - Employee Benefits	28,271
300 Purchased Professional and Technical Services	2,352
600 Supplies	3,076
<b>Total Support Services - Pupil Health</b>	<b>\$81,899</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	216,043
200 Personnel Services - Employee Benefits	107,364
300 Purchased Professional and Technical Services	12,008
400 Purchased Property Services	3,905
500 Other Purchased Services	21,523
600 Supplies	4,404
800 Other Objects	2,485
<b>Total Support Services - Business</b>	<b>\$367,732</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
300 Purchased Professional and Technical Services	170,210
400 Purchased Property Services	804,419
500 Other Purchased Services	124,100
600 Supplies	216,640
700 Property	1,848
800 Other Objects	1,304
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,318,521</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	317,476
<b>Total Student Transportation Services</b>	<b>\$317,476</b>
<b>2800 Support Services - Central</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	153,077
200 Personnel Services - Employee Benefits	95,687
300 Purchased Professional and Technical Services	156,187
500 Other Purchased Services	2,302
600 Supplies	989
800 Other Objects	204
<b>Total Support Services - Central</b>	<b>\$408,446</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	7,077
<b>Total Other Support Services</b>	<b>\$7,077</b>
<b>Total Support Services</b>	<b>\$5,128,553</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	120,287
200 Personnel Services - Employee Benefits	66,893
300 Purchased Professional and Technical Services	29,476
400 Purchased Property Services	8,553
500 Other Purchased Services	38,815
600 Supplies	39,179
800 Other Objects	758
<b>Total Student Activities</b>	<b>\$303,961</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	15,036
800 Other Objects	8,500
<b>Total Community Services</b>	<b>\$23,536</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$327,497</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	33,525
900 Other Uses of Funds	118,339
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$151,864</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	50,997
<b>Total Interfund Transfers - Out</b>	<b>\$50,997</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$202,861</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,038,240</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	1,005,149	253,263
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,500	3,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	52,685	53,685
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	17,500	5,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$1,078,834</b>	<b>\$315,448</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,078,834</b>	<b>\$315,448</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	550,000	440,000
0530 Lease-Purchase Obligations	130,630	110,630
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$680,630</b>	<b>\$550,630</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$680,630**

**\$550,630**

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$680,630</b>	<b>\$550,630</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	253,263
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$253,263</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$253,263</b>
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