

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

***** PROPOSED VERSION *****

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/06/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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<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	343,945
0820 Restricted Fund Balance	3,773,496
0830 Committed Fund Balance	10,815,515
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,676,625
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,492,140</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	43,054,841
7000 Revenue from State Sources	19,011,734
8000 Revenue from Federal Sources	1,109,169
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>\$63,177,744</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$79,669,884</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	29,954,836
6112 Interim Real Estate Taxes	205,237
6113 Public Utility Realty Taxes	38,941
6114 Payments in Lieu of Current Taxes - State / Local	60,110
6115 Payments in Lieu of Current Taxes - Federal	6,782
6140 Current Act 511 Taxes - Flat Rate Assessments	91,000
6150 Current Act 511 Taxes - Proportional Assessments	7,821,503
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,422,919
6500 Earnings on Investments	600,126
6700 Revenues from LEA Activities	183,986
6800 Revenues from Intermediary Sources / Pass-Through Funds	458,757
6910 Rentals	708,871
6920 Contributions and Donations from Private Sources	71,013
6940 Tuition from Patrons	1,151,294
6990 Refunds and Other Miscellaneous Revenue	279,466

REVENUE FROM LOCAL SOURCES \$43,054,841

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	8,525,065
7160 Tuition for Orphans Subsidy	145,247
7220 Vocational Education	79,350
7250 Migratory Children	888
7271 Special Education funds for School-Aged Pupils	1,842,209
7311 Pupil Transportation Subsidy	1,758,974
7312 Nonpublic and Charter School Pupil Transportation Subsidy	116,655
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	321,169
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,054
7340 State Property Tax Reduction Allocation	1,107,661
7810 State Share of Social Security and Medicare Taxes	912,545
7820 State Share of Retirement Contributions	4,140,917

REVENUE FROM STATE SOURCES \$19,011,734

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	63,376
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	714,420
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	129,494

Amount**REVENUE FROM FEDERAL SOURCES**

8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,893
8517 NCLB, Title IV - 21st Century Schools	59,963
8521 Vocational Education - Operating Expenditures	116,023

REVENUE FROM FEDERAL SOURCES **\$1,109,169****OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets	2,000
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OTHER FINANCING SOURCES **\$2,000****TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **63,177,744**

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,954,836
Amount of Tax Relief for Homestead Exclusions	<u>\$1,118,274</u>
Total Approx. Tax Revenue:	\$31,073,110
Approx. Tax Levy for Tax Rate Calculation:	\$32,550,421

Adams

Total

2018-19 Data		
a. Assessed Value	\$2,939,113,820	\$2,939,113,820
b. Real Estate Mills	10.9097	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,166,166,469	\$2,166,166,469
d. Assessed Value	\$2,948,835,100	\$2,948,835,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy	\$32,064,850	\$32,064,850
(a * b)		

II. 2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$32,064,850	\$32,064,850
(f Total * g)		
i. Base Mills Subject to Index	10.9097	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.30000%	95.30000%
k. Tax Levy Needed	\$32,550,421	\$32,550,421
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	11.0384	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$32,550,421	\$32,550,421
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,432,147
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,954,836
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$29,954,836	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,118,274</u>	
Total Approx. Tax Revenue:		\$31,073,110	
Approx. Tax Levy for Tax Rate Calculation:		\$32,550,421	
	Adams		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	11.1606		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,910,769		\$32,910,769
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	\$0.00		
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,954,836
Amount of Tax Relief for Homestead Exclusions	<u>\$1,118,274</u>
Total Approx. Tax Revenue:	\$31,073,110
Approx. Tax Levy for Tax Rate Calculation:	\$32,550,421

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,107,661	Lowering RE Tax Rate	\$0	\$1,107,661
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$10,613			\$10,613
Amount of Tax Relief from State/Local Sources				\$1,118,274

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>
Adams	2,948,835,100	11.0384	32,550,421			95.30000%	
Totals:	2,948,835,100		32,550,421	- 1,118,274	= 31,432,147	X 95.30000%	= 29,954,836

	<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	\$10.00	\$0.00	91,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 91,000 91,000

	<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	1.200%	0.000%	6,830,944	6,830,944
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	739,069	739,069
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
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 7,821,503 7,821,503

Total Act 511, Current Taxes 7,912,503

Act 511 Tax Limit -->	2,166,166,469 X	12	25,993,998
	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> Adams	10.9097	11.0384	1.18%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.3%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.3%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,374,387
1200 Special Programs - Elementary / Secondary	8,364,271
1300 Vocational Education	3,221,266
1400 Other Instructional Programs - Elementary / Secondary	746,272
1500 Nonpublic School Programs	35,268
Total Instruction	\$38,741,464
2000 Support Services	
2100 Support Services - Students	1,771,833
2200 Support Services - Instructional Staff	1,778,004
2300 Support Services - Administration	3,634,395
2400 Support Services - Pupil Health	540,926
2500 Support Services - Business	887,215
2600 Operation and Maintenance of Plant Services	5,780,143
2700 Student Transportation Services	3,227,103
2800 Support Services - Central	1,269,586
2900 Other Support Services	47,622
Total Support Services	\$18,936,827
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,378,812
3300 Community Services	13,212
Total Operation of Non-Instructional Services	\$1,392,024
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,148,606
5200 Interfund Transfers - Out	1,507,878
5500 Special and Extraordinary Items	1,200,000
5900 Budgetary Reserve	550,000
Total Other Expenditures and Financing Uses	\$8,406,484
Total Estimated Expenditures and Other Financing Uses	\$67,476,799

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,880,635
200 Personnel Services - Employee Benefits	8,876,105
300 Purchased Professional and Technical Services	448,932
400 Purchased Property Services	69,844
500 Other Purchased Services	3,127,411
600 Supplies	921,648
700 Property	19,200
800 Other Objects	30,612
Total Regular Programs - Elementary / Secondary	\$26,374,387
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,713,526
200 Personnel Services - Employee Benefits	1,330,959
300 Purchased Professional and Technical Services	4,290,606
400 Purchased Property Services	4,792
500 Other Purchased Services	999,043
600 Supplies	25,295
800 Other Objects	50
Total Special Programs - Elementary / Secondary	\$8,364,271
1300 Vocational Education	
100 Personnel Services - Salaries	1,535,693
200 Personnel Services - Employee Benefits	978,499
300 Purchased Professional and Technical Services	304,135
400 Purchased Property Services	194,828
500 Other Purchased Services	11,742
600 Supplies	151,211
700 Property	42,158
800 Other Objects	3,000
Total Vocational Education	\$3,221,266
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	119,036
200 Personnel Services - Employee Benefits	62,540
300 Purchased Professional and Technical Services	256,508
400 Purchased Property Services	40
500 Other Purchased Services	306,462
600 Supplies	1,686
Total Other Instructional Programs - Elementary / Secondary	\$746,272
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	29,794
600 Supplies	5,474
Total Nonpublic School Programs	\$35,268
Total Instruction	\$38,741,464

2000 Support Services

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	946,078
200 Personnel Services - Employee Benefits	704,674
300 Purchased Professional and Technical Services	43,784
400 Purchased Property Services	1,623
500 Other Purchased Services	1,010
600 Supplies	74,604
800 Other Objects	60
Total Support Services - Students	\$1,771,833
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	843,634
200 Personnel Services - Employee Benefits	696,154
300 Purchased Professional and Technical Services	72,207
400 Purchased Property Services	12,784
500 Other Purchased Services	35,908
600 Supplies	101,865
800 Other Objects	15,452
Total Support Services - Instructional Staff	\$1,778,004
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,813,539
200 Personnel Services - Employee Benefits	1,423,578
300 Purchased Professional and Technical Services	312,051
400 Purchased Property Services	7,995
500 Other Purchased Services	27,440
600 Supplies	31,432
800 Other Objects	18,360
Total Support Services - Administration	\$3,634,395
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	296,452
200 Personnel Services - Employee Benefits	218,542
300 Purchased Professional and Technical Services	11,037
400 Purchased Property Services	565
500 Other Purchased Services	235
600 Supplies	11,400
700 Property	2,695
Total Support Services - Pupil Health	\$540,926
2500 Support Services - Business	
100 Personnel Services - Salaries	457,106
200 Personnel Services - Employee Benefits	391,750
300 Purchased Professional and Technical Services	9,005
400 Purchased Property Services	3,715
500 Other Purchased Services	5,573
600 Supplies	19,916
800 Other Objects	150
Total Support Services - Business	\$887,215

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,103,707
200 Personnel Services - Employee Benefits	1,515,577
300 Purchased Professional and Technical Services	147,250
400 Purchased Property Services	538,549
500 Other Purchased Services	234,109
600 Supplies	1,140,576
700 Property	98,250
800 Other Objects	2,125
Total Operation and Maintenance of Plant Services	\$5,780,143
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,739
200 Personnel Services - Employee Benefits	51,789
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	400
500 Other Purchased Services	3,095,625
600 Supplies	4,550
Total Student Transportation Services	\$3,227,103
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	501,006
200 Personnel Services - Employee Benefits	362,523
300 Purchased Professional and Technical Services	92,856
400 Purchased Property Services	7,250
500 Other Purchased Services	113,384
600 Supplies	135,926
700 Property	53,352
800 Other Objects	3,289
Total Support Services - Central	\$1,269,586
2900 <u>Other Support Services</u>	
500 Other Purchased Services	29,092
600 Supplies	500
800 Other Objects	18,030
Total Other Support Services	\$47,622
Total Support Services	\$18,936,827
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	592,125
200 Personnel Services - Employee Benefits	315,796
300 Purchased Professional and Technical Services	126,189
400 Purchased Property Services	31,475
500 Other Purchased Services	98,172
600 Supplies	160,230
700 Property	10,000
800 Other Objects	44,825

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$1,378,812
3300 <u>Community Services</u>	
600 Supplies	7,312
800 Other Objects	5,900
Total Community Services	\$13,212
Total Operation of Non-Instructional Services	\$1,392,024
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,235,606
900 Other Uses of Funds	3,913,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,148,606
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,507,878
Total Interfund Transfers - Out	\$1,507,878
5500 <u>Special and Extraordinary Items</u>	
900 Other Uses of Funds	1,200,000
Total Special and Extraordinary Items	\$1,200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	550,000
Total Budgetary Reserve	\$550,000
Total Other Expenditures and Financing Uses	\$8,406,484
TOTAL EXPENDITURES	\$67,476,799

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Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	17,500,000	18,700,000
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	6,000,000	4,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,300,000	1,150,000
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	175,000	180,000
Permanent Fund		
Total Cash and Short-Term Investments	\$24,975,000	\$24,530,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,750,000	2,000,000
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	200,000	250,000
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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments	\$1,950,000	\$2,250,000
TOTAL CASH AND INVESTMENTS	\$26,925,000	\$26,780,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	23,545,000	20,800,000
0520 Extended-Term Financing Agreements Payable	11,891,000	10,723,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,575,000	1,580,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,420,000	1,440,000
0599 Other Noncurrent Liabilities	79,000,000	78,000,000
Total General Fund	\$117,431,000	\$112,543,000

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

Total Child Care Operations Fund

Other Enterprise Funds

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

Total Other Enterprise Funds

Internal Service Fund

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

Total Internal Service Fund

Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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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	\$117,431,000	\$112,543,000

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	7,600,000	7,750,000
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	25,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	130,000
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 Short-Term Payables	\$7,750,000	\$7,905,000
TOTAL INDEBTEDNESS	\$125,181,000	\$120,448,000

Account Description	Amounts
0810 Nonspendable Fund Balance	343,945
0820 Restricted Fund Balance	3,773,496
0830 Committed Fund Balance	11,420,275
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	772,810
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,193,085
5900 Budgetary Reserve	550,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,860,526

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

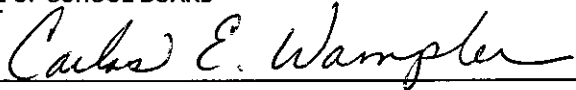
24 PS 6-687(a)(1)

(03/2006)

School District Name : Gettysburg Area SD	County : Adams	AUN Number : 112013753
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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 5/6/19.
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**