

# PRELIMINARY GENERAL FUND BUDGET

## Fiscal Year 2019-2020

### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/19/2019

  
President of the Board - Original Signature Required

February 19, 2019  
Date

  
Secretary of the Board - Original Signature Required

2/19/19  
Date

  
Chief School Administrator - Original Signature Required

2/19/19  
Date

Scott Antoline  
Contact Person

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$254,962.00 Approved Referendum Exception Amt: \$0.00	District is seeking referendum exceptions for the fiscal year 2019-2020
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated operating expenditures
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.	Unassigned Fund Balance is less than required maximum limit set by code
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for future PSERS obligations
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 for future pension, healthcare and capital requirements

<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	350,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,075,000
0840 Assigned Fund Balance	2,567,500
0850 Unassigned Fund Balance	3,350,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,992,500</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	42,632,073
7000 Revenue from State Sources	7,859,093
8000 Revenue from Federal Sources	1,083,517
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$51,574,683</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$58,567,183</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	34,712,383
6112 Interim Real Estate Taxes	120,000
6113 Public Utility Realty Taxes	37,900
6114 Payments in Lieu of Current Taxes - State / Local	451,724
6120 Current Per Capita Taxes, Section 679	36,550
6140 Current Act 511 Taxes - Flat Rate Assessments	36,550
6150 Current Act 511 Taxes - Proportional Assessments	5,163,125
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,310,000
6500 Earnings on Investments	295,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	294,066
6910 Rentals	75,000
6920 Contributions and Donations from Private Sources	18,000
6940 Tuition from Patrons	81,275
6990 Refunds and Other Miscellaneous Revenue	500

**REVENUE FROM LOCAL SOURCES \$42,632,073****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	1,480,420
7271 Special Education funds for School-Aged Pupils	855,983
7311 Pupil Transportation Subsidy	265,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	78,750
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	48,789
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,500
7340 State Property Tax Reduction Allocation	670,275
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	66,366
7810 State Share of Social Security and Medicare Taxes	797,653
7820 State Share of Retirement Contributions	3,520,357

**REVENUE FROM STATE SOURCES \$7,859,093****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	197,702
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,455
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,250
8731 ARRA - Build America Bonds	443,610
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	375,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,500
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,083,517</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>51,574,683</b>
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Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$34,712,383
Amount of Tax Relief for Homestead Exclusions	<u>\$670,275</u>
Total Approx. Tax Revenue:	\$35,382,658
Approx. Tax Levy for Tax Rate Calculation:	\$36,772,597

Allegheny

Total

2018-19 Data		
a. Assessed Value	\$1,874,257,603	\$1,874,257,603
b. Real Estate Mills	18.9086	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,752,931,541	\$1,752,931,541
d. Assessed Value	\$1,887,332,446	\$1,887,332,446
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$35,439,587	\$35,439,587
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$35,439,587	\$35,439,587
(f Total * g)		
i. Base Mills Subject to Index	18.9086	
(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	96.15000%	96.15000%
k. Tax Levy Needed	\$36,772,597	\$36,772,597
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>19.4839</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,772,597	\$36,772,597
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,102,322
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,712,383
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$34,712,383</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$670,275</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$35,382,658</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,772,597</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.3434	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1405	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,507,426	\$36,507,426
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$265,171	\$265,171
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$254,962	\$254,962

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$34,712,383</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$670,275</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$35,382,658</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,772,597</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$670,275	Lowering RE Tax Rate	\$0	\$670,275
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$670,275</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	1,887,332,446	19.4839	36,772,597			96.15000%	
<b>Totals:</b>	<b>1,887,332,446</b>		<b>36,772,597</b>	670,275 =	36,102,322 X	96.15000% =	34,712,383

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		36,550
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	36,650
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 36,650 36,550**

	<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%	4,388,125	4,388,125
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	775,000	775,000
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 5,163,125 5,163,125**

**Total Act 511, Current Taxes 5,199,675**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,752,931,541 X</b>	<b>12</b>	<b>21,035,178</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Allegheny	18.9086	19.4839	3.05%	No	2.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,227,794
1200 Special Programs - Elementary / Secondary	5,758,889
1300 Vocational Education	217,000
1400 Other Instructional Programs - Elementary / Secondary	2,930
1500 Nonpublic School Programs	21,500
<b>Total Instruction</b>	<b>\$26,228,113</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,743,444
2200 Support Services - Instructional Staff	2,774,383
2300 Support Services - Administration	2,783,185
2400 Support Services - Pupil Health	367,394
2500 Support Services - Business	735,986
2600 Operation and Maintenance of Plant Services	4,427,836
2700 Student Transportation Services	2,182,625
2800 Support Services - Central	858,957
2900 Other Support Services	198,779
<b>Total Support Services</b>	<b>\$16,072,589</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,294,216
3300 Community Services	540,300
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,834,516</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,621,267
5200 Interfund Transfers - Out	605,000
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,476,267</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$51,611,485</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,964,388
200 Personnel Services - Employee Benefits	6,570,558
300 Purchased Professional and Technical Services	399,289
400 Purchased Property Services	56,130
500 Other Purchased Services	665,539
600 Supplies	543,764
700 Property	15,789
800 Other Objects	12,337
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,227,794</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,908,849
200 Personnel Services - Employee Benefits	1,770,340
300 Purchased Professional and Technical Services	328,275
500 Other Purchased Services	672,900
600 Supplies	70,344
800 Other Objects	8,181
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,758,889</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	217,000
<b>Total Vocational Education</b>	<b>\$217,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,070
200 Personnel Services - Employee Benefits	860
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,930</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	21,500
<b>Total Nonpublic School Programs</b>	<b>\$21,500</b>
<b>Total Instruction</b>	<b>\$26,228,113</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,054,405
200 Personnel Services - Employee Benefits	590,642
300 Purchased Professional and Technical Services	68,500
500 Other Purchased Services	11,200
600 Supplies	16,325
800 Other Objects	2,372
<b>Total Support Services - Students</b>	<b>\$1,743,444</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,081,439
200 Personnel Services - Employee Benefits	666,671
300 Purchased Professional and Technical Services	420,320

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,850
500 Other Purchased Services	3,325
600 Supplies	251,653
700 Property	345,900
800 Other Objects	2,225
<b>Total Support Services - Instructional Staff</b>	<b>\$2,774,383</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,450,432
200 Personnel Services - Employee Benefits	789,377
300 Purchased Professional and Technical Services	415,960
400 Purchased Property Services	13,000
500 Other Purchased Services	49,025
600 Supplies	35,691
800 Other Objects	29,700
<b>Total Support Services - Administration</b>	<b>\$2,783,185</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	221,388
200 Personnel Services - Employee Benefits	130,678
300 Purchased Professional and Technical Services	7,321
400 Purchased Property Services	2,200
500 Other Purchased Services	50
600 Supplies	5,757
<b>Total Support Services - Pupil Health</b>	<b>\$367,394</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	384,690
200 Personnel Services - Employee Benefits	238,046
300 Purchased Professional and Technical Services	44,900
400 Purchased Property Services	16,845
500 Other Purchased Services	13,605
600 Supplies	30,600
800 Other Objects	7,300
<b>Total Support Services - Business</b>	<b>\$735,986</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,499,902
200 Personnel Services - Employee Benefits	993,146
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	703,948
500 Other Purchased Services	137,263
600 Supplies	1,073,502
800 Other Objects	3,575
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,427,836</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,182,625
<b>Total Student Transportation Services</b>	<b>\$2,182,625</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	368,624
200 Personnel Services - Employee Benefits	188,355
300 Purchased Professional and Technical Services	232,803
500 Other Purchased Services	27,950
600 Supplies	18,500
700 Property	17,500
800 Other Objects	5,225
<b>Total Support Services - Central</b>	<b>\$858,957</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	85,308
200 Personnel Services - Employee Benefits	54,471
500 Other Purchased Services	59,000
<b>Total Other Support Services</b>	<b>\$198,779</b>
<b>Total Support Services</b>	<b>\$16,072,589</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	692,600
200 Personnel Services - Employee Benefits	332,829
300 Purchased Professional and Technical Services	15,650
400 Purchased Property Services	19,200
500 Other Purchased Services	103,762
600 Supplies	93,700
700 Property	13,685
800 Other Objects	22,790
<b>Total Student Activities</b>	<b>\$1,294,216</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	14,500
600 Supplies	800
800 Other Objects	525,000
<b>Total Community Services</b>	<b>\$540,300</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,834,516</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,462,571
900 Other Uses of Funds	3,158,696
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,621,267</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	605,000
<b>Total Interfund Transfers - Out</b>	<b>\$605,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$7,476,267
<b>TOTAL EXPENDITURES</b>	<b>\$51,611,485</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	12,300,000	12,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	75,000	72,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,200,000	3,950,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	123,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	15,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	117,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$15,830,000</b>	<b>\$16,772,000</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$15,830,000** **\$16,772,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	58,500,000	55,540,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,100,000	1,175,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,400,000	12,550,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$72,000,000</b>	<b>\$69,265,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$72,000,000</b>	<b>\$69,265,000</b>

**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>\$72,000,000</b>	<b>\$69,265,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	350,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	575,000
0840 Assigned Fund Balance	2,567,500
0850 Unassigned Fund Balance	3,813,198
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,955,698</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,555,698</b>