

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2019



President of the Board - Original Signature Required

6/20/19  
Date



Secretary of the Board - Original Signature Required

6/20/19  
Date



Chief School Administrator - Original Signature Required

6/20/19  
Date

Patrick Berdine

Contact Person

(412)264-5010

Extn :103

Telephone

Extension

pberdine@cornellsd.org

Email Address

<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	110,452	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	794,649	
0850 Unassigned Fund Balance	161,650	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$956,299</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	9,490,893	
7000 Revenue from State Sources	4,358,072	
8000 Revenue from Federal Sources	649,100	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$14,498,065</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$15,454,364</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	7,712,493
6113 Public Utility Realty Taxes	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	19,600
6150 Current Act 511 Taxes - Proportional Assessments	780,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	9,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	150,000
6910 Rentals	140,000
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	5,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,490,893</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	1,970,627
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	483,831
7311 Pupil Transportation Subsidy	242,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,500
7340 State Property Tax Reduction Allocation	254,755
7810 State Share of Social Security and Medicare Taxes	247,777
7820 State Share of Retirement Contributions	1,112,582
<b>REVENUE FROM STATE SOURCES</b>	<b>\$4,358,072</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	284,612
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,897
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	100
8517 NCLB, Title IV - 21st Century Schools	247,500
8560 Federal Block Grants	22,991
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$649,100</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,498,065</b>

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,712,493

Amount of Tax Relief for Homestead Exclusions \$254,755

Total Approx. Tax Revenue: \$7,967,248

Approx. Tax Levy for Tax Rate Calculation: \$8,671,484

Allegheny

Total

2018-19 Data

a. Assessed Value \$366,500,900 \$366,500,900

b. Real Estate Mills 23.6750

I. 2019-20 Data

c. 2017 STEB Market Value \$332,918,496 \$332,918,496

d. Assessed Value \$366,271,770 \$366,271,770

e. Assessed Value of New Constr/ Renov \$0 \$0

2018-19 Calculations

f. 2018-19 Tax Levy \$8,676,909 \$8,676,909

(a \* b)

2019-20 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%

II.

h. Rebalanced 2018-19 Tax Levy \$8,676,909 \$8,676,909

(f Total \* g)

i. Base Mills Subject to Index 23.6750

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 91.63290% 91.63290%

k. Tax Levy Needed \$8,671,484 \$8,671,484

(Approx. Tax Levy \* g)

I. 2019-20 Real Estate Tax Rate 23.6750

(k / d \* 1000)

III.

m. Tax Levy Generated by Mills \$8,671,484 \$8,671,484

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$8,416,729

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$7,712,493

(n \* Est. Pct. Collection)

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$7,712,493
Amount of Tax Relief for Homestead Exclusions	<u>\$254,755</u>
Total Approx. Tax Revenue:	\$7,967,248
Approx. Tax Levy for Tax Rate Calculation:	\$8,671,484

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	24.3615	
q. Mills In Excess of Index (if $l > p$ , $(l - p)$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$8,922,930	\$8,922,930
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,392.00	
Number of Homestead/Farmstead Properties	1457	1457
Median Assessed Value of Homestead Properties		\$68,600

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,712,493
Amount of Tax Relief for Homestead Exclusions	<u>\$254,755</u>
Total Approx. Tax Revenue:	\$7,967,248
Approx. Tax Levy for Tax Rate Calculation:	\$8,671,484
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$254,755	Lowering RE Tax Rate	\$0	\$254,755
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$254,755</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	366,271,770	23.6750	8,671,484			91.63290%	
<b>Totals:</b>	<b>366,271,770</b>		<b>8,671,484</b>	- 254,755 =	8,416,729 X	91.63290% =	7,712,493

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	19,600	19,600
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>19,600</b>	<b>19,600</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	680,000	680,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>780,000</b>	<b>780,000</b>
<b>Total Act 511, Current Taxes</b>				<b>799,600</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>332,918,496 X</b>	<b>12</b>	<b>3,995,022</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	23.6750	23.6750	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,079,783
1200 Special Programs - Elementary / Secondary	1,782,939
1300 Vocational Education	210,000
1400 Other Instructional Programs - Elementary / Secondary	320,436
1600 Adult Education Programs	5,000
<b>Total Instruction</b>	<b>\$8,398,158</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	325,668
2200 Support Services - Instructional Staff	418,227
2300 Support Services - Administration	1,422,470
2400 Support Services - Pupil Health	148,443
2500 Support Services - Business	65,000
2600 Operation and Maintenance of Plant Services	1,238,255
2700 Student Transportation Services	745,000
2900 Other Support Services	20,000
<b>Total Support Services</b>	<b>\$4,383,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	450,043
3300 Community Services	26,623
<b>Total Operation of Non-Instructional Services</b>	<b>\$476,666</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,226,558
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,226,558</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$14,484,445</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,154,875
200 Personnel Services - Employee Benefits	2,099,172
500 Other Purchased Services	650,000
600 Supplies	122,436
700 Property	3,300
800 Other Objects	50,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,079,783</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	777,652
200 Personnel Services - Employee Benefits	473,287
500 Other Purchased Services	530,000
600 Supplies	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,782,939</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	210,000
<b>Total Vocational Education</b>	<b>\$210,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	204,525
200 Personnel Services - Employee Benefits	99,977
500 Other Purchased Services	15,934
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$320,436</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	3,800
200 Personnel Services - Employee Benefits	1,200
<b>Total Adult Education Programs</b>	<b>\$5,000</b>
<b>Total Instruction</b>	<b>\$8,398,158</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	196,852
200 Personnel Services - Employee Benefits	123,566
500 Other Purchased Services	4,250
600 Supplies	1,000
<b>Total Support Services - Students</b>	<b>\$325,668</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	174,490
200 Personnel Services - Employee Benefits	115,922
300 Purchased Professional and Technical Services	91,815
600 Supplies	33,000
700 Property	3,000
<b>Total Support Services - Instructional Staff</b>	<b>\$418,227</b>

<u>Description</u>	<u>Amount</u>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	694,135
200 Personnel Services - Employee Benefits	532,835
300 Purchased Professional and Technical Services	137,500
500 Other Purchased Services	48,000
600 Supplies	10,000
<b>Total Support Services - Administration</b>	<b>\$1,422,470</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	87,313
200 Personnel Services - Employee Benefits	57,680
300 Purchased Professional and Technical Services	1,400
500 Other Purchased Services	50
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$148,443</b>
<b>2500 Support Services - Business</b>	
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	45,000
<b>Total Support Services - Business</b>	<b>\$65,000</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	387,481
200 Personnel Services - Employee Benefits	318,774
400 Purchased Property Services	402,000
500 Other Purchased Services	20,000
600 Supplies	100,000
700 Property	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,238,255</b>
<b>2700 Student Transportation Services</b>	
400 Purchased Property Services	10,000
500 Other Purchased Services	700,000
600 Supplies	35,000
<b>Total Student Transportation Services</b>	<b>\$745,000</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	20,000
<b>Total Other Support Services</b>	<b>\$20,000</b>
<b>Total Support Services</b>	<b>\$4,383,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	241,168
200 Personnel Services - Employee Benefits	124,175
400 Purchased Property Services	15,500
500 Other Purchased Services	42,200
600 Supplies	27,000
<b>Total Student Activities</b>	<b>\$450,043</b>

<u>Description</u>	<u>Amount</u>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	11,500
200 Personnel Services - Employee Benefits	1,123
400 Purchased Property Services	14,000
<b>Total Community Services</b>	<b>\$26,623</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$476,666</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,226,558
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,226,558</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,226,558</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,484,445</b>

**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	500,000	500,000
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	50,000	50,000
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>\$550,000</b>	<b>\$550,000</b>

**Long-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

06/30/2019 Estimate

06/30/2020 Projection

**\$550,000**

**\$550,000**

**Long-Term Indebtedness**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	6,506,918	5,721,957
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	672,010	479,195
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$7,178,928</b>	<b>\$6,201,152</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

**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**

**\$7,178,928**

**\$6,201,152**

**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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$7,178,928</b>	<b>\$6,201,152</b>

**Account Description**

**Amounts**

0810 Nonspendable Fund Balance

110,452

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

794,649

0850 Unassigned Fund Balance

175,270

**Total Ending Fund Balance - Committed, Assigned, and Unassigned**

**\$969,919**

**5900 Budgetary Reserve**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve**

**\$1,080,371**