

PRELIMINARY 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

Jeffrey S McVey

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Contact Person

Telephone

Extension

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Email Address

<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.	
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: \$573,822.00 Approved Referendum Exception Amt: \$0.00	The District will be applying for referendum exceptions
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$266,758.00 Function 2800, Object 200: \$382,471.00	The District records payment of postemployment benefits other than pensions to account 2835-210.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District is involved in negotiations with the educational staff bargaining unit and has reserved an amount for resolution for of those negotiations. In addition, the District set up a reserve for unanticipated and/or unbudgeted expenses.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District will not have enough fund balance to complete the 2019-2020 fiscal year.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	897,596
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$897,596</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,761,265
7000 Revenue from State Sources	22,331,952
8000 Revenue from Federal Sources	1,838,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,931,217</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,828,813</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	9,352,165
6113 Public Utility Realty Taxes	11,400
6114 Payments in Lieu of Current Taxes - State / Local	38,400
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	51,000
6150 Current Act 511 Taxes - Proportional Assessments	1,711,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	809,400
6500 Earnings on Investments	38,000
6700 Revenues from LEA Activities	25,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	648,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	3,000
6990 Refunds and Other Miscellaneous Revenue	16,000

REVENUE FROM LOCAL SOURCES \$12,761,265**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	12,384,178
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	2,058,611
7311 Pupil Transportation Subsidy	831,700
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	906,702
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,369
7340 State Property Tax Reduction Allocation	1,281,107
7505 Ready to Learn Block Grant	480,928
7810 State Share of Social Security and Medicare Taxes	704,741
7820 State Share of Retirement Contributions	3,526,616

REVENUE FROM STATE SOURCES \$22,331,952**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,440,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	163,000
8519 NCLB, Title VI - Flexibility and Accountability	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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REVENUE FROM FEDERAL SOURCES	\$1,838,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,931,217
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Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,352,165	
Amount of Tax Relief for Homestead Exclusions	\$1,281,107	
Total Approx. Tax Revenue:	\$10,633,272	
Approx. Tax Levy for Tax Rate Calculation:	\$11,789,158	

	Westmoreland	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$127,579,170	\$127,579,170
b. Real Estate Mills	85.2700	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$465,727,796	\$465,727,796
d. Assessed Value	\$126,398,170	\$126,398,170
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$10,878,676	\$10,878,676
(a * b)		
2019-20 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$10,878,676	\$10,878,676
(f Total * g)		
i. Base Mills Subject to Index	85.2700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$11,789,158	\$11,789,158
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	93.2700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,789,157	\$11,789,157
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,508,050
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,352,165
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,352,165
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,107</u>
Total Approx. Tax Revenue:	\$10,633,272
Approx. Tax Levy for Tax Rate Calculation:	\$11,789,158

	Westmoreland	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	88.1691	
q. Mills In Excess of Index (if (l > p), (l - p))	5.1009	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,144,413	\$11,144,413
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$644,744	\$644,744
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$573,822	\$573,822

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): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,352,165
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,107</u>
Total Approx. Tax Revenue:	\$10,633,272
Approx. Tax Levy for Tax Rate Calculation:	\$11,789,158

	Westmoreland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,281,107	Lowering RE Tax Rate	\$0	\$1,281,107
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,281,107

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>
Westmoreland	126,398,170	93.2700	11,789,157			89.00000%	
Totals:	126,398,170		11,789,157	- 1,281,107	= 10,508,050	X 89.00000%	= 9,352,165

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,000
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	27,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	24,000
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 51,000 51,000

	<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	0.500%	0.000%	1,436,400	1,436,400
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes– Proportional Assessments 1,711,400 1,711,400

Total Act 511, Current Taxes 1,762,400

Act 511 Tax Limit -->	465,727,796 X	12	5,588,734
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Westmoreland	85.2700	93.2700	9.39%	No	3.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,893,366
1200 Special Programs - Elementary / Secondary	7,376,189
1300 Vocational Education	491,418
1400 Other Instructional Programs - Elementary / Secondary	374,472
1500 Nonpublic School Programs	73,000
1800 Pre-Kindergarten	132,352
Total Instruction	\$23,340,797
2000 Support Services	
2100 Support Services - Students	494,222
2200 Support Services - Instructional Staff	321,059
2300 Support Services - Administration	1,937,815
2400 Support Services - Pupil Health	307,277
2500 Support Services - Business	471,948
2600 Operation and Maintenance of Plant Services	3,505,721
2700 Student Transportation Services	1,734,225
2800 Support Services - Central	1,019,811
2900 Other Support Services	10,000
Total Support Services	\$9,802,078
3000 Operation of Non-Instructional Services	
3200 Student Activities	595,471
3300 Community Services	32,700
Total Operation of Non-Instructional Services	\$628,171
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,774,669
5900 Budgetary Reserve	635,000
Total Other Expenditures and Financing Uses	\$4,409,669
Total Estimated Expenditures and Other Financing Uses	\$38,180,715

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,156,760
200 Personnel Services - Employee Benefits	5,547,576
300 Purchased Professional and Technical Services	114,000
400 Purchased Property Services	2,000
500 Other Purchased Services	783,600
600 Supplies	287,930
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$14,893,366
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,196,500
200 Personnel Services - Employee Benefits	1,583,217
300 Purchased Professional and Technical Services	2,481,672
400 Purchased Property Services	500
500 Other Purchased Services	1,088,200
600 Supplies	23,900
700 Property	500
800 Other Objects	1,700
Total Special Programs - Elementary / Secondary	\$7,376,189
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	491,418
Total Vocational Education	\$491,418
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	89,614
200 Personnel Services - Employee Benefits	48,358
300 Purchased Professional and Technical Services	174,500
500 Other Purchased Services	61,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$374,472
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	73,000
Total Nonpublic School Programs	\$73,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	71,897
200 Personnel Services - Employee Benefits	57,455
500 Other Purchased Services	500
600 Supplies	2,500
Total Pre-Kindergarten	\$132,352
Total Instruction	\$23,340,797
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	289,665

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	195,557
500 Other Purchased Services	500
600 Supplies	8,500
Total Support Services - Students	\$494,222
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	141,915
200 Personnel Services - Employee Benefits	99,994
300 Purchased Professional and Technical Services	66,500
500 Other Purchased Services	5,200
600 Supplies	6,300
800 Other Objects	1,150
Total Support Services - Instructional Staff	\$321,059
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,032,749
200 Personnel Services - Employee Benefits	671,816
300 Purchased Professional and Technical Services	154,400
500 Other Purchased Services	52,100
600 Supplies	12,650
800 Other Objects	14,100
Total Support Services - Administration	\$1,937,815
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	171,012
200 Personnel Services - Employee Benefits	119,765
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	10,000
800 Other Objects	300
Total Support Services - Pupil Health	\$307,277
2500 Support Services - Business	
100 Personnel Services - Salaries	271,561
200 Personnel Services - Employee Benefits	164,087
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	20,300
600 Supplies	2,000
800 Other Objects	7,000
Total Support Services - Business	\$471,948
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,495,756
200 Personnel Services - Employee Benefits	904,915
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	589,500
500 Other Purchased Services	145,050
600 Supplies	340,500
800 Other Objects	8,000

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,505,721
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	37,354
200 Personnel Services - Employee Benefits	23,272
400 Purchased Property Services	525
500 Other Purchased Services	1,492,076
600 Supplies	180,998
Total Student Transportation Services	\$1,734,225
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	266,758
200 Personnel Services - Employee Benefits	382,471
300 Purchased Professional and Technical Services	82,732
400 Purchased Property Services	39,000
500 Other Purchased Services	23,700
600 Supplies	129,900
700 Property	25,000
800 Other Objects	70,250
Total Support Services - Central	\$1,019,811
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,000
Total Other Support Services	\$10,000
Total Support Services	\$9,802,078
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	231,267
200 Personnel Services - Employee Benefits	107,704
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	17,750
500 Other Purchased Services	61,050
600 Supplies	57,200
800 Other Objects	20,500
Total Student Activities	\$595,471
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	875
300 Purchased Professional and Technical Services	11,500
600 Supplies	16,750
800 Other Objects	1,575
Total Community Services	\$32,700
Total Operation of Non-Instructional Services	\$628,171
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,038,894

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,735,775
Total Debt Service / Other Expenditures and Financing Uses	\$3,774,669
5900 Budgetary Reserve	
800 Other Objects	635,000
Total Budgetary Reserve	\$635,000
Total Other Expenditures and Financing Uses	\$4,409,669
TOTAL EXPENDITURES	\$38,180,715

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	2,094,785	
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	512,000	513,000
Other Capital Projects Fund	1,168,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	215,735	305,735
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	20,900	21,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	65,000	65,000
Other Agency Fund	1,500	1,500
Permanent Fund		
Total Cash and Short-Term Investments	\$4,077,920	\$906,235

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	\$4,077,920	\$906,235
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	33,508,527	30,892,752
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	241,288	241,288
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,670,209	6,670,209
0599 Other Noncurrent Liabilities		

Total General Fund	\$40,420,024	\$37,804,249
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Public Purpose (Expendable) Trust Fund

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$40,420,024	\$37,804,249

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

TOTAL INDEBTEDNESS	\$40,420,024	\$37,804,249
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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	(351,902)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$351,902)
5900 Budgetary Reserve	635,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$283,098