

Proposed Version

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

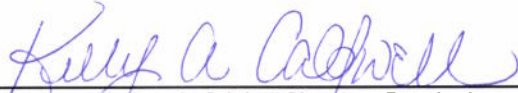
Date of Adoption of the General Fund Budget: 05/22/2019



President of the Board - Original Signature Required

05/22/2019

Date



Secretary of the Board - Original Signature Required

05/22/2019

Date



Chief School Administrator - Original Signature Required

05/22/2019

Date

Kermit Houser

Contact Person

(412)369-5415

Extn :

Telephone

Extension

khouser@northallegheny.org

Email Address

**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 : North Allegheny SD	County : Allegheny	AUN Number : 103026852
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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 05/22/2019
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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	4,042,070
0840 Assigned Fund Balance	4,434,774
0850 Unassigned Fund Balance	13,299,609
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,776,453</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	134,570,478
7000 Revenue from State Sources	36,572,538
8000 Revenue from Federal Sources	2,139,961
9000 Other Financing Sources	125,000
Total Estimated Revenues And Other Financing Sources	<u>\$173,407,977</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$195,184,430</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	112,509,155
6112 Interim Real Estate Taxes	2,400,000
6113 Public Utility Realty Taxes	115,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	180,000
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	16,336,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,456,000
6500 Earnings on Investments	749,423
6700 Revenues from LEA Activities	286,000
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	69,850
6990 Refunds and Other Miscellaneous Revenue	161,750

REVENUE FROM LOCAL SOURCES \$134,570,478

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	9,817,000
7271 Special Education funds for School-Aged Pupils	3,870,000
7311 Pupil Transportation Subsidy	1,550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,740,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,219,280
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	581,758
7810 State Share of Social Security and Medicare Taxes	2,914,500
7820 State Share of Retirement Contributions	13,235,000

REVENUE FROM STATE SOURCES \$36,572,538

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	1,000,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	173,224
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,697
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	855,040

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 4,000

REVENUE FROM FEDERAL SOURCES \$2,139,961

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 125,000

OTHER FINANCING SOURCES \$125,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 173,407,977

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$112,509,155
Amount of Tax Relief for Homestead Exclusions		<u>\$2,219,280</u>
Total Approx. Tax Revenue:		\$114,728,435
Approx. Tax Levy for Tax Rate Calculation:		\$115,864,891
	Allegheny	Total

2018-19 Data		
a. Assessed Value	\$5,866,532,862	\$5,866,532,862
b. Real Estate Mills	18.4557	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$5,279,232,829	\$5,279,232,829
d. Assessed Value	\$6,053,294,070	\$6,053,294,070
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy	\$108,270,971	\$108,270,971
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$108,270,971	\$108,270,971
(f Total * g)		
i. Base Mills Subject to Index	18.4557	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$115,864,891	\$115,864,891
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	19.1408	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$115,864,891	\$115,864,891
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$113,645,611
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$112,509,155
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$112,509,155

Amount of Tax Relief for Homestead Exclusions \$2,219,280

Total Approx. Tax Revenue: \$114,728,435

Approx. Tax Levy for Tax Rate Calculation: \$115,864,891

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	18.8801	
q. Mills In Excess of Index (if l > p), (l - p))	0.2607	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$114,286,797	\$114,286,797
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,578,094	\$1,578,094
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,562,313	\$1,562,313

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,399.13	
Number of Homestead/Farmstead Properties	15670	15670
Median Assessed Value of Homestead Properties		\$231,300

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$112,509,155
Amount of Tax Relief for Homestead Exclusions	<u>\$2,219,280</u>
Total Approx. Tax Revenue:	\$114,728,435
Approx. Tax Levy for Tax Rate Calculation:	\$115,864,891

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,219,280	Lowering RE Tax Rate	\$0	\$2,219,280
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,219,280

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	6,053,294,070	19.1408	115,864,891			99.00000%	
Totals:	6,053,294,070		115,864,891	- 2,219,280	= 113,645,611	X 99.00000%	= 112,509,155

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		180,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	180,000
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			180,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	14,086,800
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			16,336,800
Total Act 511, Current Taxes			16,516,800
Act 511 Tax Limit -->		5,279,232,829 X	12
		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> Allegheny	18.4557	19.1408	3.72%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	79,710,886
1200 Special Programs - Elementary / Secondary	21,646,006
1300 Vocational Education	1,228,191
1400 Other Instructional Programs - Elementary / Secondary	45,402
Total Instruction	\$102,630,485
2000 Support Services	
2100 Support Services - Students	5,833,973
2200 Support Services - Instructional Staff	4,406,335
2300 Support Services - Administration	10,357,777
2400 Support Services - Pupil Health	1,512,390
2500 Support Services - Business	1,932,017
2600 Operation and Maintenance of Plant Services	11,800,992
2700 Student Transportation Services	8,349,621
2800 Support Services - Central	4,811,375
2900 Other Support Services	159,195
Total Support Services	\$49,163,675
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,421,080
3300 Community Services	85,005
Total Operation of Non-Instructional Services	\$3,506,085
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,949,655
5200 Interfund Transfers - Out	1,250,000
Total Other Expenditures and Financing Uses	\$20,199,655
Total Estimated Expenditures and Other Financing Uses	\$175,599,900

2019-2020 Final 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	44,485,853
200 Personnel Services - Employee Benefits	29,401,781
300 Purchased Professional and Technical Services	159,588
400 Purchased Property Services	65,763
500 Other Purchased Services	1,609,970
600 Supplies	3,983,421
800 Other Objects	4,510
Total Regular Programs - Elementary / Secondary	\$79,710,886
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,379,184
200 Personnel Services - Employee Benefits	6,376,052
300 Purchased Professional and Technical Services	1,967,700
400 Purchased Property Services	7,500
500 Other Purchased Services	2,385,000
600 Supplies	519,110
700 Property	10,000
800 Other Objects	1,460
Total Special Programs - Elementary / Secondary	\$21,646,006
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,228,191
Total Vocational Education	\$1,228,191
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	402
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$45,402
Total Instruction	\$102,630,485
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,390,042
200 Personnel Services - Employee Benefits	2,220,509
300 Purchased Professional and Technical Services	137,200
500 Other Purchased Services	7,036
600 Supplies	78,886
800 Other Objects	300
Total Support Services - Students	\$5,833,973
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,284,774
200 Personnel Services - Employee Benefits	1,617,507
300 Purchased Professional and Technical Services	41,165
400 Purchased Property Services	18,800
500 Other Purchased Services	20,574

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	419,845
800 Other Objects	3,670
Total Support Services - Instructional Staff	\$4,406,335
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,765,773
200 Personnel Services - Employee Benefits	3,201,204
300 Purchased Professional and Technical Services	1,174,700
400 Purchased Property Services	8,400
500 Other Purchased Services	383,115
600 Supplies	389,349
800 Other Objects	435,236
Total Support Services - Administration	\$10,357,777
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	895,147
200 Personnel Services - Employee Benefits	590,806
300 Purchased Professional and Technical Services	6,020
400 Purchased Property Services	500
500 Other Purchased Services	900
600 Supplies	19,017
Total Support Services - Pupil Health	\$1,512,390
2500 Support Services - Business	
100 Personnel Services - Salaries	774,982
200 Personnel Services - Employee Benefits	586,010
300 Purchased Professional and Technical Services	13,300
400 Purchased Property Services	412,000
500 Other Purchased Services	78,175
600 Supplies	67,300
800 Other Objects	250
Total Support Services - Business	\$1,932,017
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,594,344
200 Personnel Services - Employee Benefits	2,752,673
300 Purchased Professional and Technical Services	363,000
400 Purchased Property Services	1,071,850
500 Other Purchased Services	266,875
600 Supplies	2,655,450
700 Property	95,000
800 Other Objects	1,800
Total Operation and Maintenance of Plant Services	\$11,800,992
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,175,792
200 Personnel Services - Employee Benefits	1,871,669
300 Purchased Professional and Technical Services	46,800
400 Purchased Property Services	46,700
500 Other Purchased Services	2,437,050

<u>Description</u>	<u>Amount</u>
600 Supplies	656,160
700 Property	115,000
800 Other Objects	450
Total Student Transportation Services	\$8,349,621
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,792,476
200 Personnel Services - Employee Benefits	1,080,844
300 Purchased Professional and Technical Services	524,010
400 Purchased Property Services	1,156,030
500 Other Purchased Services	120,000
600 Supplies	137,015
800 Other Objects	1,000
Total Support Services - Central	\$4,811,375
2900 <u>Other Support Services</u>	
500 Other Purchased Services	159,195
Total Other Support Services	\$159,195
Total Support Services	\$49,163,675
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,820,151
200 Personnel Services - Employee Benefits	967,096
300 Purchased Professional and Technical Services	72,000
400 Purchased Property Services	43,100
500 Other Purchased Services	181,200
600 Supplies	293,312
800 Other Objects	44,221
Total Student Activities	\$3,421,080
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	33,750
200 Personnel Services - Employee Benefits	13,155
300 Purchased Professional and Technical Services	37,500
600 Supplies	600
Total Community Services	\$85,005
Total Operation of Non-Instructional Services	\$3,506,085
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	25,000
700 Property	75,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,049,869

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	11,899,786
Total Debt Service / Other Expenditures and Financing Uses	\$18,949,655
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,250,000
Total Interfund Transfers - Out	\$1,250,000
Total Other Expenditures and Financing Uses	\$20,199,655
TOTAL EXPENDITURES	\$175,599,900

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	33,192,470	26,075,000
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	100,000	300,000
Other Capital Projects Fund	61,680,000	36,150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	750,000	750,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$96,522,470	\$64,075,000

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 **\$96,522,470** **\$64,075,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	170,854,176	162,268,660
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	6,299,321	4,899,784
0540 Accumulated Compensated Absences	3,500,000	3,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	29,400,000	27,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$210,053,497	\$197,668,444
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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

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<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	\$210,053,497	\$197,668,444

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	17,775,654	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	5,000	20,000
Other Capital Projects Fund	550,000	2,560,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,678	20,000
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	\$18,346,332	\$21,300,000
TOTAL INDEBTEDNESS	\$228,399,829	\$218,968,444

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,947,193
0840 Assigned Fund Balance	2,684,774
0850 Unassigned Fund Balance	13,952,563
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,584,530

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,584,530
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