

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2019



President of the Board - Original Signature Required

06/26/2019

Date



Secretary of the Board - Original Signature Required

06/26/2019

Date



Chief School Administrator - Original Signature Required

06/26/2019

Date

Kermit Houser

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 realizes the importance of having a positive fund balance for continued fiscal stability.
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 consists of swaption derivatives and the estimated amount needed if called.
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 represents the amount set aside for rising PSERS costs as well as some additional funds for larger textbook purchases occurring in 2019-2020.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,042,070
0840 Assigned Fund Balance	4,434,774
0850 Unassigned Fund Balance	13,256,699
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$21,733,543</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	134,640,389
7000 Revenue from State Sources	36,681,538
8000 Revenue from Federal Sources	2,151,255
9000 Other Financing Sources	125,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$173,598,182</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$195,331,725</u></b>

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	16,356,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,456,000
6500 Earnings on Investments	784,423
6700 Revenues from LEA Activities	286,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	14,911
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 \$134,640,389**

**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	2,934,500
7820 State Share of Retirement Contributions	13,324,000

**REVENUE FROM STATE SOURCES \$36,681,538**

**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	1,000,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	170,370
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,111
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,000
8517 NCLB, Title IV - 21st Century Schools	12,734

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	855,040
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,151,255</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	125,000
<b>OTHER FINANCING SOURCES</b>	<b>\$125,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>173,598,182</b>

Act 1 Index (current): 2.3%

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

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<b>2018-19 Data</b>		
a. Assessed Value	\$5,866,532,862	\$5,866,532,862
b. Real Estate Mills	18.4557	
<b>I. 2019-20 Data</b>		
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

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<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$108,270,971	\$108,270,971
(a * b)		
<b>2019-20 Calculations</b>		
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		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$115,864,891	\$115,864,891
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>19.1408</b>	
(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%

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

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

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<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$7,399.13		
Number of Homestead/Farmstead Properties	15670	15670	
Median Assessed Value of Homestead Properties		\$231,300	

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

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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,219,280</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	6,053,294,070	19.1408	115,864,891			99.00000%	
<b>Totals:</b>	<b>6,053,294,070</b>		<b>115,864,891</b>	- 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>Tax Levy</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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>180,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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%	2,270,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>16,356,800</b>
<b>Total Act 511, Current Taxes</b>			<b>16,536,800</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>5,279,232,829 X</b>	<b>12</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	18.4557	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	79,854,834
1200 Special Programs - Elementary / Secondary	21,942,585
1300 Vocational Education	1,228,191
1400 Other Instructional Programs - Elementary / Secondary	45,402
<b>Total Instruction</b>	<b>\$103,071,012</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,835,783
2200 Support Services - Instructional Staff	4,411,118
2300 Support Services - Administration	10,348,848
2400 Support Services - Pupil Health	1,543,538
2500 Support Services - Business	1,938,707
2600 Operation and Maintenance of Plant Services	11,744,281
2700 Student Transportation Services	8,333,466
2800 Support Services - Central	4,843,675
2900 Other Support Services	159,195
<b>Total Support Services</b>	<b>\$49,158,611</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,371,236
3300 Community Services	85,005
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,456,241</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$100,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	18,949,655
5200 Interfund Transfers - Out	1,150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,099,655</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$175,885,519</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	44,513,548
200 Personnel Services - Employee Benefits	29,503,617
300 Purchased Professional and Technical Services	147,143
400 Purchased Property Services	65,763
500 Other Purchased Services	1,609,970
600 Supplies	4,010,683
800 Other Objects	4,110
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$79,854,834</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,685,386
200 Personnel Services - Employee Benefits	6,382,340
300 Purchased Professional and Technical Services	1,966,700
400 Purchased Property Services	7,500
500 Other Purchased Services	2,385,000
600 Supplies	504,199
700 Property	10,000
800 Other Objects	1,460
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$21,942,585</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,228,191
<b>Total Vocational Education</b>	<b>\$1,228,191</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	402
500 Other Purchased Services	10,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$45,402</b>
<b>Total Instruction</b>	<b>\$103,071,012</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,388,236
200 Personnel Services - Employee Benefits	2,224,125
300 Purchased Professional and Technical Services	137,200
500 Other Purchased Services	7,036
600 Supplies	78,886
800 Other Objects	300
<b>Total Support Services - Students</b>	<b>\$5,835,783</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,285,127
200 Personnel Services - Employee Benefits	1,620,087
300 Purchased Professional and Technical Services	43,165
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	419,695
800 Other Objects	3,670
<b>Total Support Services - Instructional Staff</b>	<b>\$4,411,118</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	4,728,773
200 Personnel Services - Employee Benefits	3,215,237
300 Purchased Professional and Technical Services	1,174,200
400 Purchased Property Services	8,400
500 Other Purchased Services	397,965
600 Supplies	389,037
800 Other Objects	435,236
<b>Total Support Services - Administration</b>	<b>\$10,348,848</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	926,295
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
<b>Total Support Services - Pupil Health</b>	<b>\$1,543,538</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	781,672
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
<b>Total Support Services - Business</b>	<b>\$1,938,707</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	4,584,344
200 Personnel Services - Employee Benefits	2,750,962
300 Purchased Professional and Technical Services	363,000
400 Purchased Property Services	1,071,850
500 Other Purchased Services	221,875
600 Supplies	2,655,450
700 Property	95,000
800 Other Objects	1,800
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$11,744,281</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	3,173,935
200 Personnel Services - Employee Benefits	1,858,371
300 Purchased Professional and Technical Services	46,800
400 Purchased Property Services	46,700
500 Other Purchased Services	2,436,050

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<u>Description</u>	<u>Amount</u>
600 Supplies	656,160
700 Property	115,000
800 Other Objects	450
<b>Total Student Transportation Services</b>	<b>\$8,333,466</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,823,476
200 Personnel Services - Employee Benefits	1,080,844
300 Purchased Professional and Technical Services	525,110
400 Purchased Property Services	1,156,030
500 Other Purchased Services	120,200
600 Supplies	137,015
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$4,843,675</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	159,195
<b>Total Other Support Services</b>	<b>\$159,195</b>
<b>Total Support Services</b>	<b>\$49,158,611</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,800,151
200 Personnel Services - Employee Benefits	971,752
300 Purchased Professional and Technical Services	72,000
400 Purchased Property Services	43,100
500 Other Purchased Services	181,200
600 Supplies	259,312
800 Other Objects	43,721
<b>Total Student Activities</b>	<b>\$3,371,236</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	33,750
200 Personnel Services - Employee Benefits	13,155
300 Purchased Professional and Technical Services	37,500
600 Supplies	600
<b>Total Community Services</b>	<b>\$85,005</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,456,241</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	25,000
700 Property	75,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$100,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$100,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	7,049,869

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	11,899,786
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$18,949,655</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,150,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,099,655</b>
<b>TOTAL EXPENDITURES</b>	<b>\$175,885,519</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	27,594,027	20,850,000
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	112,797	300,000
Other Capital Projects Fund	61,861,326	36,150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	985,029	900,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$91,303,179</b>	<b>\$58,950,000</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$91,303,179</b>	<b>\$58,950,000</b>
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$210,053,497</b>	<b>\$197,668,444</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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

## 2019-2020 Final General Fund Budget

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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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$210,053,497</b>	<b>\$197,668,444</b>

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	18,684,000	19,600,000
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		
<b>Total Short-Term Payables</b>	<b>\$19,254,678</b>	<b>\$22,200,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$229,308,175</b>	<b>\$219,868,444</b>

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	13,814,239
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$19,446,206</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$19,446,206</b>
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