

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019



President of the Board - Original Signature Required

6/10/19

Date



Secretary of the Board - Original Signature Required

6/10/19

Date



Chief School Administrator - Original Signature Required

6/10/19

Date

Kimberly Pawlishak

Contact Person

(412)967-2412

Telephone

Extn :

Extension

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Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

(03/2006)

24 PS 6-687(a)(1)

School District Name : Fox Chapel Area SD	County : Allegheny	AUN Number : 103023912
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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 5/6/19
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unassigned FB made available as Budgetary Reserve each year.
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.	Portion of unassigned FB not allocated to budgetary reserve; variance may be due to any changes that occurred between Proposed Final and Final Budget.
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 funds for PSERS & GALA.
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 funds for Capital Projects & Athletic Activities.

<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	1,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,785,512
0840 Assigned Fund Balance	10,275,164
0850 Unassigned Fund Balance	3,592,461
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,653,137</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	78,102,415
7000 Revenue from State Sources	19,752,264
8000 Revenue from Federal Sources	786,036
9000 Other Financing Sources	747,351
Total Estimated Revenues And Other Financing Sources	<u>\$99,388,066</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$122,041,203</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	64,383,465
6113 Public Utility Realty Taxes	73,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	101,000
6150 Current Act 511 Taxes - Proportional Assessments	8,710,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,700,000
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	195,450
6800 Revenues from Intermediary Sources / Pass-Through Funds	552,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	120,500
6940 Tuition from Patrons	77,000
6960 Services Provided Other Local Governmental Units / LEAs	120,000
6990 Refunds and Other Miscellaneous Revenue	115,000

REVENUE FROM LOCAL SOURCES \$78,102,415

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	4,013,389
7271 Special Education funds for School-Aged Pupils	2,424,158
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	523,767
7330 Health Services (Medical, Dental, Nurse, Act 25)	96,000
7340 State Property Tax Reduction Allocation	1,471,950
7810 State Share of Social Security and Medicare Taxes	1,783,000
7820 State Share of Retirement Contributions	7,990,000

REVENUE FROM STATE SOURCES \$19,752,264

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	427,603
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,433
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	9,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

REVENUE FROM FEDERAL SOURCES \$786,036

Amount

OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing	647,351
9400 Sale of or Compensation for Loss of Fixed Assets	100,000

OTHER FINANCING SOURCES	\$747,351
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,388,066
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Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,383,465
Amount of Tax Relief for Homestead Exclusions	<u>\$1,471,950</u>
Total Approx. Tax Revenue:	\$65,855,415
Approx. Tax Levy for Tax Rate Calculation:	\$68,889,191

Allegheny

Total

2018-19 Data		
a. Assessed Value	\$3,485,205,850	\$3,485,205,850
b. Real Estate Mills	19.5750	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$3,225,027,420	\$3,225,027,420
d. Assessed Value	\$3,519,243,472	\$3,519,243,472
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$68,222,905	\$68,222,905
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$68,222,905	\$68,222,905
(f Total * g)		
i. Base Mills Subject to Index	19.5750	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$68,889,191	\$68,889,191
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	19.5750	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$68,889,191	\$68,889,191
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,417,241
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,383,465
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,383,465	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,471,950</u>	
Total Approx. Tax Revenue:	\$65,855,415	
Approx. Tax Levy for Tax Rate Calculation:	\$68,889,191	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.0252	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$70,473,554	\$70,473,554
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,602.30	
Number of Homestead/Farmstead Properties	7844	7844
Median Assessed Value of Homestead Properties		\$215,000

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,383,465
Amount of Tax Relief for Homestead Exclusions	<u>\$1,471,950</u>
Total Approx. Tax Revenue:	\$65,855,415
Approx. Tax Levy for Tax Rate Calculation:	\$68,889,191

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,471,950	Lowering RE Tax Rate	\$0	\$1,471,950
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,471,950

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	3,519,243,472	19.5750	68,889,191			95.50000%	
Totals:	3,519,243,472		68,889,191	- 1,471,950	= 67,417,241	X 95.50000%	= 64,383,465

	<u>Rate</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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	101,000
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 101,000 101,000

	<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%	7,710,000	7,710,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
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 8,710,000 8,710,000

Total Act 511, Current Taxes 8,811,000

Act 511 Tax Limit -->	3,225,027,420 X	12	38,700,329
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5750	19.5750	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services 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	48,268,720
1200 Special Programs - Elementary / Secondary	11,968,062
1300 Vocational Education	686,405
1400 Other Instructional Programs - Elementary / Secondary	1,206,167
1500 Nonpublic School Programs	28,188
1800 Pre-Kindergarten	272,377
Total Instruction	\$62,429,919
2000 Support Services	
2100 Support Services - Students	3,898,977
2200 Support Services - Instructional Staff	4,742,966
2300 Support Services - Administration	6,373,535
2400 Support Services - Pupil Health	834,998
2500 Support Services - Business	1,415,623
2600 Operation and Maintenance of Plant Services	8,094,224
2700 Student Transportation Services	4,498,995
2800 Support Services - Central	692,404
2900 Other Support Services	112,088
Total Support Services	\$30,663,810
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,678,782
3300 Community Services	57,000
Total Operation of Non-Instructional Services	\$2,735,782
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	254,100
Total Facilities Acquisition, Construction and Improvement Services	\$254,100
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,591,622
5200 Interfund Transfers - Out	26,000
5900 Budgetary Reserve	2,101,841
Total Other Expenditures and Financing Uses	\$7,719,463
Total Estimated Expenditures and Other Financing Uses	\$103,803,074

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	27,607,722
200 Personnel Services - Employee Benefits	17,644,706
300 Purchased Professional and Technical Services	1,102,365
400 Purchased Property Services	50,056
500 Other Purchased Services	710,157
600 Supplies	1,016,011
700 Property	107,670
800 Other Objects	30,033
Total Regular Programs - Elementary / Secondary	\$48,268,720
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,959,261
200 Personnel Services - Employee Benefits	3,796,070
300 Purchased Professional and Technical Services	927,900
400 Purchased Property Services	1,824
500 Other Purchased Services	1,188,045
600 Supplies	68,563
700 Property	16,669
800 Other Objects	9,730
Total Special Programs - Elementary / Secondary	\$11,968,062
1300 <u>Vocational Education</u>	
500 Other Purchased Services	686,405
Total Vocational Education	\$686,405
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	686,405
200 Personnel Services - Employee Benefits	354,057
300 Purchased Professional and Technical Services	55,800
500 Other Purchased Services	71,100
600 Supplies	36,945
700 Property	1,860
Total Other Instructional Programs - Elementary / Secondary	\$1,206,167
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	28,188
Total Nonpublic School Programs	\$28,188
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	150,841
200 Personnel Services - Employee Benefits	102,461
600 Supplies	19,075
Total Pre-Kindergarten	\$272,377
Total Instruction	\$62,429,919
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,999,198
200 Personnel Services - Employee Benefits	1,259,919
300 Purchased Professional and Technical Services	239,516
400 Purchased Property Services	24,000
500 Other Purchased Services	1,650
600 Supplies	188,974
700 Property	117,020
800 Other Objects	68,700
Total Support Services - Students	\$3,898,977
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,046,414
200 Personnel Services - Employee Benefits	1,269,673
300 Purchased Professional and Technical Services	153,058
400 Purchased Property Services	44,000
500 Other Purchased Services	26,143
600 Supplies	491,337
700 Property	702,909
800 Other Objects	9,432
Total Support Services - Instructional Staff	\$4,742,966
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,243,669
200 Personnel Services - Employee Benefits	1,739,376
300 Purchased Professional and Technical Services	989,600
400 Purchased Property Services	5,215
500 Other Purchased Services	111,665
600 Supplies	143,000
700 Property	16,500
800 Other Objects	124,510
Total Support Services - Administration	\$6,373,535
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	497,542
200 Personnel Services - Employee Benefits	308,817
300 Purchased Professional and Technical Services	19,314
400 Purchased Property Services	2,100
500 Other Purchased Services	250
600 Supplies	6,300
800 Other Objects	675
Total Support Services - Pupil Health	\$834,998
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	404,935
200 Personnel Services - Employee Benefits	269,091
300 Purchased Professional and Technical Services	47,760
400 Purchased Property Services	514,279
500 Other Purchased Services	250
600 Supplies	171,003
800 Other Objects	8,305

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$1,415,623
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,964,631
200 Personnel Services - Employee Benefits	2,057,601
300 Purchased Professional and Technical Services	506,000
400 Purchased Property Services	727,750
500 Other Purchased Services	242,600
600 Supplies	1,475,942
700 Property	116,500
800 Other Objects	3,200
Total Operation and Maintenance of Plant Services	\$8,094,224
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	99,331
200 Personnel Services - Employee Benefits	58,957
300 Purchased Professional and Technical Services	3,600
500 Other Purchased Services	4,337,107
Total Student Transportation Services	\$4,498,995
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	165,388
200 Personnel Services - Employee Benefits	131,281
300 Purchased Professional and Technical Services	116,705
400 Purchased Property Services	40,100
500 Other Purchased Services	67,110
600 Supplies	141,670
700 Property	30,000
800 Other Objects	150
Total Support Services - Central	\$692,404
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,088
600 Supplies	12,000
Total Other Support Services	\$112,088
Total Support Services	\$30,663,810
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,363,292
200 Personnel Services - Employee Benefits	574,531
300 Purchased Professional and Technical Services	111,370
400 Purchased Property Services	93,665
500 Other Purchased Services	271,935
600 Supplies	163,763
700 Property	48,500
800 Other Objects	51,726
Total Student Activities	\$2,678,782
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	40,000
600 Supplies	9,000
800 Other Objects	8,000
Total Community Services	\$57,000
Total Operation of Non-Instructional Services	\$2,735,782
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	233,700
600 Supplies	20,400
Total Facilities Acquisition, Construction and Improvement Services	\$254,100
Total Facilities Acquisition, Construction and Improvement Services	\$254,100
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,320,822
900 Other Uses of Funds	2,270,800
Total Debt Service / Other Expenditures and Financing Uses	\$5,591,622
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	26,000
Total Interfund Transfers - Out	\$26,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,101,841
Total Budgetary Reserve	\$2,101,841
Total Other Expenditures and Financing Uses	\$7,719,463
TOTAL EXPENDITURES	\$103,803,074

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	28,000,000	28,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	500,000
Capital Reserve Fund - § 1431	185,000	150,000
Other Capital Projects Fund	7,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	400,000
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 Cash and Short-Term Investments	\$37,185,000	\$30,050,000
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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

TOTAL CASH AND INVESTMENTS **\$37,185,000** **\$30,050,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	67,735,000	66,005,000
0520 Extended-Term Financing Agreements Payable	522,000	618,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$68,257,000	\$66,623,000
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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

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	\$68,257,000	\$66,623,000

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	\$68,257,000	\$66,623,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,034,134
0840 Assigned Fund Balance	10,021,064
0850 Unassigned Fund Balance	182,931
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,238,129
5900 Budgetary Reserve	2,101,841
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,339,970