

FINAL 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

Gary Ceccarelli

Contact Person

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Telephone Extension

ceccarellig@tigerweb.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Big Beaver Falls Area SD	COUNTY : Beaver	AUN : 127041503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes ☒
No ☐

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$30240371
Ending Unassigned Fund Balance	\$2000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-20-19
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DUE DATE: AUGUST 15, 2019

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 : Big Beaver Falls Area SD	County : Beaver	AUN Number : 127041503
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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 <div style="text-align: center; font-size: 1.2em; margin-top: 20px;">  </div>	DATE <div style="text-align: center; font-size: 1.2em; margin-top: 20px;">  </div>
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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.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$18,411.00 Function 2200, Object 200: \$27,018.00	One aide gets family medical and full benefits
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.	Will be used to offset future expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS

ITEM

AMOUNTS

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	2,685,222
0850 Unassigned Fund Balance	2,000,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,685,222

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	8,217,477
7000 Revenue from State Sources	18,573,167
8000 Revenue from Federal Sources	1,419,760
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$28,210,404

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$32,895,626

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,860,096
6113 Public Utility Realty Taxes	8,745
6114 Payments in Lieu of Current Taxes - State / Local	61,000
6120 Current Per Capita Taxes, Section 679	18,765
6140 Current Act 511 Taxes - Flat Rate Assessments	47,734
6150 Current Act 511 Taxes - Proportional Assessments	1,142,469
6400 Delinquencies on Taxes Levied / Assessed by the LEA	681,595
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,573
6910 Rentals	20,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$8,217,477
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,053,534
7160 Tuition for Orphans Subsidy	26,470
7240 Driver Education - Student	770
7271 Special Education funds for School-Aged Pupils	1,473,205
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	692,483
7312 Nonpublic and Charter School Pupil Transportation Subsidy	76,943
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	385,063
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	995,358
7505 Ready to Learn Block Grant	384,341
7810 State Share of Social Security and Medicare Taxes	600,000
7820 State Share of Retirement Contributions	2,510,000
REVENUE FROM STATE SOURCES	\$18,573,167
REVENUE FROM FEDERAL SOURCES	
8510 Payments for Federally Impacted Areas	15,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,132,037
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	126,792
8517 NCLB, Title IV - 21st Century Schools	25,931

		<u>Amount</u>
REVENUE FROM FEDERAL SOURCES		
8810 School-Based Access Medicaid Reimbursement Program (SBAP)		120,000
Reimbursements (Access)		
REVENUE FROM FEDERAL SOURCES		\$1,419,760
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		28,210,404

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,860,096

Amount of Tax Relief for Homestead Exclusions

\$995,358

Total Approx. Tax Revenue:

\$6,855,454

Approx. Tax Levy for Tax Rate Calculation:

\$8,046,969

Beaver

Total

2018-19 Data

a. Assessed Value \$119,087,450

b. Real Estate Mills 67.0000

\$119,087,450

I. 2019-20 Data

c. 2017 STEB Market Value \$343,191,213

d. Assessed Value \$118,337,780

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

\$343,191,213

\$118,337,780

\$0

2018-19 Calculations

f. 2018-19 Tax Levy \$7,978,859

\$7,978,859

(a * b)

2019-20 Calculations

g. Percent of Total Market Value 100.00000%

h. Rebalanced 2018-19 Tax Levy \$7,978,859

100.00000%

\$7,978,859

(f Total * g)

i. Base Mills Subject to Index 67.0000

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 83.10294%

k. Tax Levy Needed \$8,046,969

83.10294%

\$8,046,969

(Approx. Tax Levy * g)

l. 2019-20 Real Estate Tax Rate 68.0000

(k / d * 1000)

m. Tax Levy Generated by Mills \$8,046,969

(l / 1000 * d)

\$8,046,969

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions \$7,051,611

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$5,860,096

(n * Est. Pct. Collection)

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,860,096

Amount of Tax Relief for Homestead Exclusions

\$995,358

Total Approx. Tax Revenue:

\$6,855,454

Approx. Tax Levy for Tax Rate Calculation:

\$8,046,969

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index

69.3450

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

\$8,206,133

(p / 1000 * d)

\$8,206,133

IV.

s. Millage Rate within Index?

Yes

(if i > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

V.

Assessed Value Exclusion per Homestead

\$5,639.00

Number of Homestead/Farmstead Properties

2608

Median Assessed Value of Homestead Properties

\$17,450

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,860,096

Amount of Tax Relief for Homestead Exclusions

\$995,358

Total Approx. Tax Revenue:

\$6,855,454

Approx. Tax Levy for Tax Rate Calculation:

\$8,046,969

Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$995,358	Lowering RE Tax Rate	\$0	\$995,358
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$995,358

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	Current Real Estate Taxes									
	Beaver	67.0000	68.0000	1.50%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes - Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$75.00	\$75.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.5%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,627,842
1200 Special Programs - Elementary / Secondary	3,815,004
1300 Vocational Education	730,420
1400 Other Instructional Programs - Elementary / Secondary	203,724
1800 Pre-Kindergarten	267,015
Total Instruction	\$17,644,005
2000 Support Services	
2100 Support Services - Students	1,310,126
2200 Support Services - Instructional Staff	67,039
2300 Support Services - Administration	1,991,720
2400 Support Services - Pupil Health	355,273
2500 Support Services - Business	492,434
2600 Operation and Maintenance of Plant Services	2,885,882
2700 Student Transportation Services	1,293,500
2800 Support Services - Central	674,007
2900 Other Support Services	7,500
Total Support Services	\$9,077,481
3000 Operation of Non-Instructional Services	
3200 Student Activities	687,561
3300 Community Services	21,265
Total Operation of Non-Instructional Services	\$708,826
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,008,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,008,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,802,059
Total Other Expenditures and Financing Uses	\$1,802,059
Total Estimated Expenditures and Other Financing Uses	\$30,240,371

Description	Amount
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1000 Instruction**1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	6,605,590
200 Personnel Services - Employee Benefits	4,562,989
500 Other Purchased Services	1,318,300
600 Supplies	133,063
800 Other Objects	7,900
Total Regular Programs - Elementary / Secondary	\$12,627,842

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,397,155
200 Personnel Services - Employee Benefits	1,080,756
300 Purchased Professional and Technical Services	831,000
500 Other Purchased Services	480,257
600 Supplies	25,836
Total Special Programs - Elementary / Secondary	\$3,815,004

1300 Vocational Education

100 Personnel Services - Salaries	236,255
200 Personnel Services - Employee Benefits	141,654
500 Other Purchased Services	337,500
600 Supplies	15,011
Total Vocational Education	\$730,420

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	124,220
200 Personnel Services - Employee Benefits	77,294
400 Purchased Property Services	1,000
600 Supplies	1,210
Total Other Instructional Programs - Elementary / Secondary	\$203,724

1800 Pre-Kindergarten

100 Personnel Services - Salaries	135,214
200 Personnel Services - Employee Benefits	114,643
500 Other Purchased Services	3,860
600 Supplies	13,298
Total Pre-Kindergarten	\$267,015

Total Instruction**\$17,644,005****2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries	756,899
200 Personnel Services - Employee Benefits	527,946
500 Other Purchased Services	1,000
600 Supplies	24,007
800 Other Objects	274
Total Support Services - Students	\$1,310,126

2200 Support Services - Instructional Staff

DescriptionAmount

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
500 Other Purchased Services
600 Supplies

18,411
27,018
2,100
19,510

Total Support Services - Instructional Staff**\$67,039****2300 Support Services - Administration**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

1,019,585
616,127
158,000
72,000
21,000
90,008
15,000

Total Support Services - Administration**\$1,991,720****2400 Support Services - Pupil Health**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies

167,695
110,838
73,500
200
3,040

Total Support Services - Pupil Health**\$355,273****2500 Support Services - Business**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

235,982
165,352
55,200
1,400
22,000
2,000
10,500

Total Support Services - Business**\$492,434****2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

1,098,602
778,780
10,000
324,000
90,500
542,000
40,000
2,000

Total Operation and Maintenance of Plant Services**\$2,885,882****2700 Student Transportation Services**

500 Other Purchased Services
600 Supplies

1,213,500
80,000

Total Student Transportation Services**\$1,293,500**

<u>Description</u>		<u>Amount</u>
2800 Support Services - Central		
100 Personnel Services - Salaries		177,379
200 Personnel Services - Employee Benefits		120,414
300 Purchased Professional and Technical Services		43,300
400 Purchased Property Services		11,000
500 Other Purchased Services		34,706
600 Supplies		216,208
700 Property		70,000
800 Other Objects		1,000
Total Support Services - Central		\$674,007
2900 Other Support Services		
500 Other Purchased Services		7,500
Total Other Support Services		\$7,500
Total Support Services		\$9,077,481
3000 Operation of Non-Instructional Services		
3200 Student Activities		
100 Personnel Services - Salaries		295,403
200 Personnel Services - Employee Benefits		139,603
300 Purchased Professional and Technical Services		44,960
400 Purchased Property Services		68,500
500 Other Purchased Services		55,500
600 Supplies		66,295
800 Other Objects		17,300
Total Student Activities		\$687,561
3300 Community Services		
100 Personnel Services - Salaries		10,000
200 Personnel Services - Employee Benefits		1,265
800 Other Objects		10,000
Total Community Services		\$21,265
Total Operation of Non-Instructional Services		\$708,826
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
400 Purchased Property Services		1,008,000
Total Facilities Acquisition, Construction and Improvement Services		\$1,008,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		540,659
900 Other Uses of Funds		1,261,400
Total Debt Service / Other Expenditures and Financing Uses		\$1,802,059
Total Other Expenditures and Financing Uses		\$1,802,059
TOTAL EXPENDITURES		\$30,240,371

Cash and Short-Term Investments06/30/2019 Estimate06/30/2020 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 Cash and Short-Term InvestmentsLong-Term Investments06/30/2019 Estimate06/30/2020 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

4,685,222

2,655,255

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

\$4,685,222

\$2,655,255

TOTAL CASH AND INVESTMENTS

\$4,685,222

\$2,655,255

Long-Term Indebtedness06/30/2019 Estimate06/30/2020 Projection**General Fund**

0510 Bonds Payable

16,482,470

15,248,270

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

267,703

334,628

54,400

27,200

Total General Fund**\$16,804,573****\$15,610,098****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**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**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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

2019-2020 Final General Fund Budget

LEA : 127041503 Big Beaver Falls Area SD

Printed 6/17/2019 11:25:32 AM

Schedule Of Indebtedness (DEBT)

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 Indebtedness06/30/2019 Estimate06/30/2020 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

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

06/30/2019 Estimate

06/30/2020 Projection

\$16,804,573

\$15,610,098

Short-Term Payables

General Fund

06/30/2019 Estimate

06/30/2020 Projection

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

\$16,804,573

\$15,610,098

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	655,255
0850 Unassigned Fund Balance	2,000,000

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$2,655,255

5900 Budgetary Reserve

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

\$2,655,255