

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

Date 6-10-19


Secretary of the Board - Original Signature Required

Date 6/10/19


Chief School Administrator - Original Signature Required

Date 6/10/19

Tammi Kinzel

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hampton Township SD	COUNTY : Allegheny	AUN : 103024603
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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 ☐

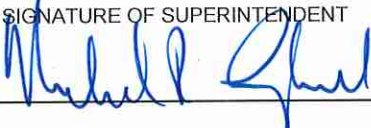
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$54074418
Ending Unassigned Fund Balance	\$4302425
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6/10/19
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DUE DATE: AUGUST 15, 2019

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

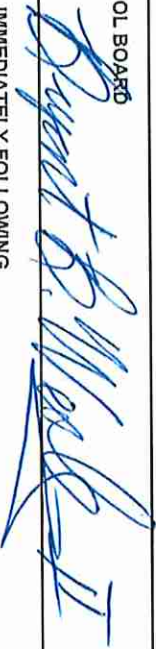
24 PS 6-687(a)(1)

(03/2006)

School District Name : Hampton Township SD	County : Allegheny	AUN Number : 103024603
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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 
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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.	Additional FTE if needed due to enrollment.
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.	Districts fund balance will be maintained for possible revenue losses or unforeseen expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds held in-reserve for future PSERS costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds held in-reserve for summer program.

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	2,370,000	
0840 Assigned Fund Balance	22,174	
0850 Unassigned Fund Balance	4,702,425	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$7,094,599
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,238,528	
7000 Revenue from State Sources	14,531,880	
8000 Revenue from Federal Sources	327,000	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		\$53,098,418
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$60,193,017

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,488,528
6112 Interim Real Estate Taxes	175,000
6113 Public Utility Realty Taxes	35,000
6150 Current Act 511 Taxes - Proportional Assessments	4,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,150,000
6500 Earnings on Investments	325,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	15,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$38,238,528
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,486,090
7271 Special Education funds for School-Aged Pupils	1,557,507
7311 Pupil Transportation Subsidy	785,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	578,688
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	858,364
7810 State Share of Social Security and Medicare Taxes	962,091
7820 State Share of Retirement Contributions	4,239,150
REVENUE FROM STATE SOURCES	\$14,531,890
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	192,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	\$327,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,098,418

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$31,488,528

Amount of Tax Relief for Homestead Exclusions

\$858,364

Total Approx. Tax Revenue:

\$32,346,892

Approx. Tax Levy for Tax Rate Calculation:

\$33,688,571

Allegheny

Total

2018-19 Data

a. Assessed Value \$1,717,530,400

\$1,717,530,400

b. Real Estate Mills 18.9500

18.9500

I. 2019-20 Data

c. 2017 STEB Market Value \$1,560,320,159

\$1,560,320,159

d. Assessed Value \$1,738,316,361

\$1,738,316,361

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

\$0

2018-19 Calculations

f. 2018-19 Tax Levy \$32,547,201

\$32,547,201

(a * b)

2019-20 Calculations

g. Percent of Total Market Value 100.00000%

100.00000%

II. h. Rebalanced 2018-19 Tax Levy \$32,547,201

\$32,547,201

(f Total * g)

i. Base Mills Subject to Index 18.9500

18.9500

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.91328%

95.91328%

k. Tax Levy Needed \$33,688,571

\$33,688,571

(Approx. Tax Levy * g)

l. 2019-20 Real Estate Tax Rate 19.3800

19.3800

(k / d * 1000)

III.

m. Tax Levy Generated by Mills \$33,688,571

\$33,688,571

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$32,830,207

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$31,488,528

(n * Est. Pct. Collection)

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$31,488,528

Amount of Tax Relief for Homestead Exclusions

\$858,364

Total Approx. Tax Revenue:

\$32,346,892

Approx. Tax Levy for Tax Rate Calculation:

\$33,688,571

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

19.3858

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$33,698,653

(p / 1000 * d)

\$33,698,653

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

Assessed Value Exclusion per Homestead

\$8,037.15

V. Number of Homestead/Farmstead Properties

5511

Median Assessed Value of Homestead Properties

\$165,100

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$31,488,528

Amount of Tax Relief for Homestead Exclusions

~~\$858,364~~

Total Approx. Tax Revenue:

\$32,346,892

Approx. Tax Levy for Tax Rate Calculation:

\$33,688,571

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$858,364	Lowering RE Tax Rate	\$0	\$858,364
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$858,364

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
Allegheny	1,738,316,361	19.3800	33,688,571	95.91328%	
Totals:	1,738,316,361	33,688,571	-	858,364 = 32,830,207 X 95.91328% =	31,488,528

	Rate	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6141	Current Act 511 Per Capita Taxes	0
6142	Current Act 511 Occupation Taxes - Flat Rate	0
6143	Current Act 511 Local Services Taxes	0
6144	Current Act 511 Trailer Taxes	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	0
Total Current Act 511 Taxes - Flat Rate Assessments		
6150	Current Act 511 Taxes - Proportional Assessments	0
6151	Current Act 511 Earned Income Taxes	4,175,000
6152	Current Act 511 Occupation Taxes	0
6153	Current Act 511 Real Estate Transfer Taxes	475,000
6154	Current Act 511 Amusement Taxes	0
6155	Current Act 511 Business Privilege Taxes	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0
6157	Current Act 511 Mercantile Taxes	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0
Total Current Act 511 Taxes - Proportional Assessments		
Total Act 511, Current Taxes		
Act 511 Tax Limit --> 1,560,320,159 X 12 Mills = 18,723,842 (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	Current Real Estate Taxes									
	Allegheny	18.9500	19.3800	2.27%	Yes	2.3%				
	Current Act 511 Taxes - Proportional Assessments									
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%				

DescriptionAmount**1000 Instruction**

1100 Regular Programs - Elementary / Secondary 25,605,253
 1200 Special Programs - Elementary / Secondary 4,380,319
 1300 Vocational Education 689,917
 1400 Other Instructional Programs - Elementary / Secondary 37,158
 1500 Nonpublic School Programs 10,000

\$30,722,647**Total Instruction****2000 Support Services**

2100 Support Services - Students 1,709,941
 2200 Support Services - Instructional Staff 1,287,396
 2300 Support Services - Administration 3,688,612
 2400 Support Services - Pupil Health 517,895
 2500 Support Services - Business 471,502
 2600 Operation and Maintenance of Plant Services 4,954,385
 2700 Student Transportation Services 2,425,558
 2800 Support Services - Central 1,024,384
 2900 Other Support Services 48,403

\$16,128,076**Total Support Services****3000 Operation of Non-Instructional Services**

3200 Student Activities 1,378,549

\$1,378,549**Total Operation of Non-Instructional Services****5000 Other Expenditures and Financing Uses**

5100 Debt Service / Other Expenditures and Financing Uses 25,000
 5200 Interfund Transfers - Out 5,774,151
 5900 Budgetary Reserve 45,995

\$5,845,146**Total Other Expenditures and Financing Uses****Total Estimated Expenditures and Other Financing Uses****\$54,074,418**

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,531,967
200 Personnel Services - Employee Benefits	8,466,313
300 Purchased Professional and Technical Services	167,000
400 Purchased Property Services	98,625
500 Other Purchased Services	501,612
600 Supplies	562,147
700 Property	271,094
800 Other Objects	6,495
Total Regular Programs - Elementary / Secondary	\$25,605,253
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,282,584
200 Personnel Services - Employee Benefits	1,234,988
300 Purchased Professional and Technical Services	485,044
500 Other Purchased Services	351,229
600 Supplies	26,474
Total Special Programs - Elementary / Secondary	\$4,380,319
1300 Vocational Education	
500 Other Purchased Services	689,917
Total Vocational Education	\$689,917
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	8,658
500 Other Purchased Services	12,500
Total Other Instructional Programs - Elementary / Secondary	\$37,158
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
Total Instruction	\$30,722,647
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,074,893
200 Personnel Services - Employee Benefits	582,629
300 Purchased Professional and Technical Services	43,000
500 Other Purchased Services	110
600 Supplies	8,409
800 Other Objects	900
Total Support Services - Students	\$1,709,941
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	705,300
200 Personnel Services - Employee Benefits	361,438
300 Purchased Professional and Technical Services	68,517

<u>Description</u>	<u>Amount</u>
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400 Purchased Property Services	2,550
500 Other Purchased Services	12,100
600 Supplies	137,491
Total Support Services - Instructional Staff	\$1,287,396

2300 Support Services - Administration	
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100 Personnel Services - Salaries	1,985,750
200 Personnel Services - Employee Benefits	1,080,979
300 Purchased Professional and Technical Services	409,485
400 Purchased Property Services	2,500
500 Other Purchased Services	122,550
600 Supplies	51,691
700 Property	270
800 Other Objects	35,387
Total Support Services - Administration	\$3,668,612

2400 Support Services - Pupil Health	
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100 Personnel Services - Salaries	316,607
200 Personnel Services - Employee Benefits	171,298
300 Purchased Professional and Technical Services	12,100
400 Purchased Property Services	400
500 Other Purchased Services	1,086
600 Supplies	16,404
Total Support Services - Pupil Health	\$517,895

2500 Support Services - Business	
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100 Personnel Services - Salaries	286,400
200 Personnel Services - Employee Benefits	155,352
300 Purchased Professional and Technical Services	13,250
400 Purchased Property Services	2,500
500 Other Purchased Services	4,500
600 Supplies	7,500
800 Other Objects	2,000
Total Support Services - Business	\$471,502

2600 Operation and Maintenance of Plant Services	
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100 Personnel Services - Salaries	2,244,880
200 Personnel Services - Employee Benefits	1,214,955
400 Purchased Property Services	308,409
500 Other Purchased Services	187,500
600 Supplies	894,000
700 Property	104,641
Total Operation and Maintenance of Plant Services	\$4,954,385

2700 Student Transportation Services	
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100 Personnel Services - Salaries	29,564
200 Personnel Services - Employee Benefits	15,994
300 Purchased Professional and Technical Services	4,300
500 Other Purchased Services	2,375,700
Total Student Transportation Services	\$2,425,558

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	496,951
200 Personnel Services - Employee Benefits	268,422
300 Purchased Professional and Technical Services	62,400
400 Purchased Property Services	98,007
500 Other Purchased Services	61,167
600 Supplies	37,437
Total Support Services - Central	\$1,024,384
2900 Other Support Services	
500 Other Purchased Services	48,403
Total Other Support Services	\$48,403
Total Support Services	\$16,128,076
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	688,977
200 Personnel Services - Employee Benefits	282,791
300 Purchased Professional and Technical Services	27,600
400 Purchased Property Services	21,500
500 Other Purchased Services	174,000
600 Supplies	147,350
700 Property	17,581
800 Other Objects	18,750
Total Student Activities	\$1,378,549
Total Operation of Non-Instructional Services	\$1,378,549
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	25,000
Total Debt Service / Other Expenditures and Financing Uses	\$25,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,774,151
Total Interfund Transfers - Out	\$5,774,151
5900 Budgetary Reserve	
800 Other Objects	45,995
Total Budgetary Reserve	\$45,995
Total Other Expenditures and Financing Uses	\$5,845,146
TOTAL EXPENDITURES	\$54,074,418

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	11,721,400	11,000,000

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

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

	155,000	155,000
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Total Cash and Short-Term Investments

	\$14,196,400	\$12,475,000
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Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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

Other Agency Fund

Long-Term Investments

Permanent Fund

Total Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

TOTAL CASH AND INVESTMENTS

\$14,196,400

\$12,475,000

Long-Term IndebtednessGeneral Fund

0510 Bonds Payable

06/30/2019 Estimate 46,004,681

06/30/2020 Projection 42,726,869

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

874,435

874,435

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

861,558

879,558

0599 Other Noncurrent Liabilities

Total General Fund

\$47,730,674

\$44,480,862

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

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, \$1 850

Capital Reserve Fund - \$ 1431

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

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

06/30/2019 Estimate

06/30/2020 Projection

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		\$47,730,674	\$44,480,862

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

\$47,730,674

\$44,480,862

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,794,000
0830 Committed Fund Balance	22,174
0840 Assigned Fund Balance	4,302,425
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,118,599
5900 Budgetary Reserve	45,995
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,164,594