

**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 : Shaler Area SD	County : Allegheny	AUN Number : 103028302
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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 5-15-19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET - Proposed Final
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

5-15-19
Date



Secretary of the Board - Original Signature Required

5-15-19
Date



Chief School Administrator - Original Signature Required

5-15-2019
Date

Sherri L Ludwig

Contact Person

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Telephone Extension

ludwigs@sasd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shaler Area SD	COUNTY : Allegheny	AUN : 103028302
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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	\$88568892
Ending Unassigned Fund Balance	\$3911313
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.4%

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
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DUE DATE: AUGUST 15, 2019

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,223,429
0850 Unassigned Fund Balance	7,289,571
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,513,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,235,436
7000 Revenue from State Sources	28,432,683
8000 Revenue from Federal Sources	1,046,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$84,714,119</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$94,227,119</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,271,715
6113 Public Utility Realty Taxes	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	26,800
6150 Current Act 511 Taxes - Proportional Assessments	6,164,249
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,254,554
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	54,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	898,868
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	9,000
6940 Tuition from Patrons	25,000
6980 Revenue from Community Services Activities	51,000
6990 Refunds and Other Miscellaneous Revenue	32,500
REVENUE FROM LOCAL SOURCES	\$55,235,436
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,706,204
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	3,644,465
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	329,288
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	2,040,755
7505 Ready to Learn Block Grant	706,471
7810 State Share of Social Security and Medicare Taxes	1,490,000
7820 State Share of Retirement Contributions	6,665,500
REVENUE FROM STATE SOURCES	\$28,432,683
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	645,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
REVENUE FROM FEDERAL SOURCES	\$1,046,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	84,714,119

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,271,715
Amount of Tax Relief for Homestead Exclusions	<u>\$2,041,455</u>
Total Approx. Tax Revenue:	\$47,313,170
Approx. Tax Levy for Tax Rate Calculation:	\$49,746,107

	Allegheny	Total
2018-19 Data		
a. Assessed Value	\$2,101,698,564	\$2,101,698,564
b. Real Estate Mills	23.5319	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,941,597,766	\$1,941,597,766
d. Assessed Value	\$2,113,986,014	\$2,113,986,014
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy (a * b)	\$49,456,960	\$49,456,960
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$49,456,960	\$49,456,960
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	23.5319	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.90000%	94.90000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$49,746,107	\$49,746,107
l. 2019-20 Real Estate Tax Rate (k / d * 1000)	23.5319	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$49,746,107	\$49,746,107
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$47,704,652
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$45,271,715

Act 1 Index (current): 2.9%

Calculation Method:

	Rate		Total
Approx. Tax Revenue from RE Taxes:	\$45,271,715		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,041,455</u>		
Total Approx. Tax Revenue:	\$47,313,170		
Approx. Tax Levy for Tax Rate Calculation:	\$49,746,107		
	Allegheny		
<hr/>			
Index Maximums			
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	24.2143		
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000		
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$51,188,692		\$51,188,692
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 ($l * \text{Est. Pct. Collection}$)	\$0		\$0

Information Related to Property Tax Relief			
V.	Assessed Value Exclusion per Homestead	\$7,161.00	
	Number of Homestead/Farmstead Properties	12114	12114
	Median Assessed Value of Homestead Properties		\$125,200

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,271,715
Amount of Tax Relief for Homestead Exclusions	<u>\$2,041,455</u>
Total Approx. Tax Revenue:	\$47,313,170
Approx. Tax Levy for Tax Rate Calculation:	\$49,746,107
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,040,755	Lowering RE Tax Rate	\$0	\$2,040,755
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$700			\$700
Amount of Tax Relief from State/Local Sources				\$2,041,455

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	2,113,986,014	23.5319	49,746,107			94.90000%	
Totals:	2,113,986,014		49,746,107	- 2,041,455	= 47,704,652	X 94.90000%	= 45,271,715

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0	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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	26,800	26,800
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			26,800	26,800
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,633,249	5,633,249
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	531,000	531,000
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			6,164,249	6,164,249
Total Act 511, Current Taxes				6,191,049
Act 511 Tax Limit -->		1,941,597,766	X 12	23,299,173
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Allegheny	23.5319	23.5319	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,351,951
1200 Special Programs - Elementary / Secondary	13,212,557
1300 Vocational Education	1,642,642
1400 Other Instructional Programs - Elementary / Secondary	1,402,174
Total Instruction	\$52,609,324
2000 Support Services	
2100 Support Services - Students	3,625,817
2200 Support Services - Instructional Staff	1,744,645
2300 Support Services - Administration	4,093,863
2400 Support Services - Pupil Health	1,220,439
2500 Support Services - Business	896,640
2600 Operation and Maintenance of Plant Services	7,805,769
2700 Student Transportation Services	5,552,876
2800 Support Services - Central	1,559,479
2900 Other Support Services	67,000
Total Support Services	\$26,566,528
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,630,603
3300 Community Services	46,300
Total Operation of Non-Instructional Services	\$1,676,903
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	20,000
Total Facilities Acquisition, Construction and Improvement Services	\$20,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	201,173
5200 Interfund Transfers - Out	7,494,964
Total Other Expenditures and Financing Uses	\$7,696,137
Total Estimated Expenditures and Other Financing Uses	\$88,568,892

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,289,160
200 Personnel Services - Employee Benefits	13,600,629
300 Purchased Professional and Technical Services	35,500
400 Purchased Property Services	78,779
500 Other Purchased Services	1,376,225
600 Supplies	778,399
700 Property	193,259
Total Regular Programs - Elementary / Secondary	\$36,351,951
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,192,598
200 Personnel Services - Employee Benefits	4,383,159
300 Purchased Professional and Technical Services	923,100
500 Other Purchased Services	1,592,100
600 Supplies	95,500
700 Property	22,000
800 Other Objects	4,100
Total Special Programs - Elementary / Secondary	\$13,212,557
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	64,937
200 Personnel Services - Employee Benefits	27,705
500 Other Purchased Services	1,550,000
Total Vocational Education	\$1,642,642
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	817,183
200 Personnel Services - Employee Benefits	504,991
500 Other Purchased Services	65,000
600 Supplies	15,000
Total Other Instructional Programs - Elementary / Secondary	\$1,402,174
Total Instruction	\$52,609,324
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,097,400
200 Personnel Services - Employee Benefits	1,345,917
300 Purchased Professional and Technical Services	130,000
400 Purchased Property Services	5,000
500 Other Purchased Services	14,500
600 Supplies	33,000
Total Support Services - Students	\$3,625,817
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	983,670
200 Personnel Services - Employee Benefits	508,829
300 Purchased Professional and Technical Services	83,500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,500
500 Other Purchased Services	11,539
600 Supplies	148,675
700 Property	6,700
800 Other Objects	232
Total Support Services - Instructional Staff	\$1,744,645
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,145,829
200 Personnel Services - Employee Benefits	1,350,764
300 Purchased Professional and Technical Services	374,000
400 Purchased Property Services	50,000
500 Other Purchased Services	106,820
600 Supplies	28,500
700 Property	12,800
800 Other Objects	25,150
Total Support Services - Administration	\$4,093,863
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	601,720
200 Personnel Services - Employee Benefits	363,819
300 Purchased Professional and Technical Services	238,500
400 Purchased Property Services	3,000
500 Other Purchased Services	2,000
600 Supplies	9,400
700 Property	2,000
Total Support Services - Pupil Health	\$1,220,439
2500 Support Services - Business	
100 Personnel Services - Salaries	416,007
200 Personnel Services - Employee Benefits	267,183
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	122,000
500 Other Purchased Services	8,450
600 Supplies	36,000
800 Other Objects	2,000
Total Support Services - Business	\$896,640
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,000,124
200 Personnel Services - Employee Benefits	1,835,946
300 Purchased Professional and Technical Services	251,700
400 Purchased Property Services	588,337
500 Other Purchased Services	251,253
600 Supplies	1,767,655
700 Property	109,155
800 Other Objects	1,599
Total Operation and Maintenance of Plant Services	\$7,805,769
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	37,996
200 Personnel Services - Employee Benefits	21,880
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	5,362,000
600 Supplies	31,000
Total Student Transportation Services	\$5,552,876
2800 Support Services - Central	
100 Personnel Services - Salaries	746,820
200 Personnel Services - Employee Benefits	514,276
300 Purchased Professional and Technical Services	29,200
500 Other Purchased Services	14,100
600 Supplies	253,463
800 Other Objects	1,620
Total Support Services - Central	\$1,559,479
2900 Other Support Services	
500 Other Purchased Services	67,000
Total Other Support Services	\$67,000
Total Support Services	\$26,566,528
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,093,394
200 Personnel Services - Employee Benefits	130,236
300 Purchased Professional and Technical Services	41,670
400 Purchased Property Services	24,350
500 Other Purchased Services	209,380
600 Supplies	81,205
700 Property	31,310
800 Other Objects	19,058
Total Student Activities	\$1,630,603
3300 Community Services	
400 Purchased Property Services	2,000
600 Supplies	17,300
800 Other Objects	27,000
Total Community Services	\$46,300
Total Operation of Non-Instructional Services	\$1,676,903
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$20,000
Total Facilities Acquisition, Construction and Improvement Services	\$20,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	53,802
900 Other Uses of Funds	147,371
Total Debt Service / Other Expenditures and Financing Uses	\$201,173
5200 Interfund Transfers - Out	
900 Other Uses of Funds	7,494,964
Total Interfund Transfers - Out	\$7,494,964
Total Other Expenditures and Financing Uses	\$7,696,137
TOTAL EXPENDITURES	\$88,568,892

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	15,000,000	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	350,000	150,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,350,000	7,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	225,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,200,000	\$19,125,000

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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$17,200,000

\$19,125,000

Long-Term Indebtedness

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	96,794,000	105,990,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	429,683	238,303
0540 Accumulated Compensated Absences	972,518	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,039,481	9,025,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$106,235,682	\$116,153,303
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, \$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 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

\$106,235,682

\$116,153,303

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	8,000,000	8,000,000
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	2,700,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	265,000	260,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$10,965,000	\$13,260,000
TOTAL INDEBTEDNESS	\$117,200,682	\$129,413,303

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,746,914
0850 Unassigned Fund Balance	3,911,313
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,658,227
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,658,227