


# 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

6-19-19

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6-19-19

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6-19-19

\_\_\_\_\_  
Date

Sherri L Ludwig

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\_\_\_\_\_  
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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 : 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 June 19, 2019
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DUE DATE: AUGUST 15, 2019



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Remaining fund balance used for future years budgetary variances.
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 balance for future years PERS costs

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	5,854,773
0850 Unassigned Fund Balance	4,398,227

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** **\$10,253,000**

**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** **\$84,714,119**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$94,967,119**

	<b>Amount</b>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$55,235,436</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$28,432,683</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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 (SBAR) Reimbursements (Access)	400,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,046,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>84,714,119</b>

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 \$2,041,455  
 Total Approx. Tax Revenue: \$47,313,170  
 Approx. Tax Levy for Tax Rate Calculation: \$49,746,107

Total

Allegheny

**2018-19 Data**

a. Assessed Value	\$2,101,698,564	\$2,101,698,564
b. Real Estate Mills	23.5319	
<b>I. 2019-20 Data</b>		
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 Const/ Renov	\$0	\$0

**2018-19 Calculations**

f. 2018-19 Tax Levy	\$49,456,960	\$49,456,960
(a * b)		

**2019-20 Calculations**

<b>II.</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2018-19 Tax Levy	\$49,456,960	\$49,456,960
(f Total * g)		
i. Base Mills Subject to Index	23.5319	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	94.900000%	94.900000%
k. Tax Levy Needed	\$49,746,107	\$49,746,107
(Approx. Tax Levy * g)		

**I. 2019-20 Real Estate Tax Rate** **23.5319**

(k / d \* 1000)

<b>III.</b>		
m. Tax Levy Generated by Mills	\$49,746,107	\$49,746,107
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,704,652
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$45,271,715
(n * Est. Pct. Collection)		

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

\$2,041,455

Total Approx. Tax Revenue:

\$47,313,170

Approx. Tax Levy for Tax Rate Calculation:

\$49,746,107

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index

24.2143

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$51,188,692

(p / 1000 \* d)

\$51,188,692

**IV.**

s. Millage Rate within Index?

Yes

(if l > 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

\$7,159,00

Number of Homestead/Farmstead Properties

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

\$2,041,455

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**



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>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$52,609,324</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$26,566,528</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,630,603
3300 Community Services	46,300
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,676,903</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	20,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	201,173
5200 Interfund Transfers - Out	7,494,964
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,696,137</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$88,568,892</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$36,351,951</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,212,557</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	64,937
200 Personnel Services - Employee Benefits	27,705
500 Other Purchased Services	1,550,000
<b>Total Vocational Education</b>	<b>\$1,642,642</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	817,183
200 Personnel Services - Employee Benefits	504,991
500 Other Purchased Services	65,000
600 Supplies	15,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,402,174</b>
<b>Total Instruction</b>	<b>\$52,609,324</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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
<b>Total Support Services - Students</b>	<b>\$3,625,817</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$1,744,645</b>

<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$4,093,863</b>

<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$1,220,439</b>

<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$896,640</b>

<b>2600 Operation and Maintenance of Plant Services</b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,805,769</b>

<b>2700 Student Transportation Services</b>	<b>\$7,805,769</b>
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<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
<b>Total Student Transportation Services</b>	<b>\$5,552,876</b>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$1,559,479</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	67,000
<b>Total Other Support Services</b>	<b>\$67,000</b>
<b>Total Support Services</b>	<b>\$26,566,528</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$1,630,603</b>
<b>3300 Community Services</b>	
400 Purchased Property Services	2,000
600 Supplies	17,300
800 Other Objects	27,000
<b>Total Community Services</b>	<b>\$46,300</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,676,903</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	

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



**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	23,000,000	12,000,000
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	500,000	500,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$25,700,000</b>	<b>\$20,625,000</b>

**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

\$25,700,000

\$20,625,000

**Long-Term Indebtedness**

06/30/2019 Estimate

06/30/2020 Projection

**General Fund**

0510 Bonds Payable		
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		
<b>Total General Fund</b>	<b>\$9,441,682</b>	<b>\$10,163,303</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease-Purchase Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	
<b>Total Public Purpose (Expendable) Trust Fund</b>	

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease-Purchase Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	
<b>Total Other Comptroller-Approved Special Revenue Funds</b>	

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease-Purchase Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>	

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	

**Long-Term Indebtedness**

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**\$96,794,000**

**\$105,990,000**

**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	3,000,000	3,000,000
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	3,000,000
Debt Service Fund	7,200,000	7,400,000
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		
<b>Total Short-Term Payables</b>	<b>\$13,165,000</b>	<b>\$13,660,000</b>

**TOTAL INDEBTEDNESS**

<b>\$119,400,682</b>	<b>\$129,813,303</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,486,914
0850 Unassigned Fund Balance	3,911,313
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,398,227</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,398,227</b>