

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



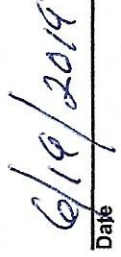
Secretary of the Board - Original Signature Required



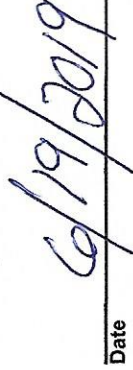
Chief School Administrator - Original Signature Required



Date



Date



Date

Debbie Engelman

Contact Person

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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 : Aliquippa SD	COUNTY : Beaver	AUN : 127040503
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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 ☐

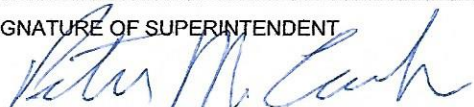
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$24126136
Ending Unassigned Fund Balance	\$-633671
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-2.6%

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 7/1/19
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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)

(03/2008)*

School District Name : Allquippa SD	County : Beaver	AUN Number : 127040503
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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 <i>Ana R. Guerin</i>	DATE <i>5/16/2019</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1530	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$728,912.00 C x 2%: \$14,984.02</p>	<p>Two tier tax - Building = \$513,645..63; Land = \$235,558.90</p>
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$689,133.48 C x 2%: \$14,984.02</p>	<p>Two tier tax - Building = \$513,645..63; Land = \$235,558.90</p>
3010	<p>Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.</p>	<p>We are hoping to bring the negative fund balance to a zero at a minimum.</p>

<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		
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,960,824	
7000 Revenue from State Sources	15,293,536	
8000 Revenue from Federal Sources	1,221,776	
9000 Other Financing Sources	110,000	
Total Estimated Revenues And Other Financing Sources		<u>\$23,586,136</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,586,136</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,253,509
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	192,823
6120 Current Per Capita Taxes, Section 679	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	605,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	410,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	186,492
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	47,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$6,960,824
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,595,711
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,275,208
7311 Pupil Transportation Subsidy	365,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	650,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	749,201
7360 Safe Schools	25,000
7501 PA Accountability Grants	443,078
7505 Ready to Learn Block Grant	314,428
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7810 State Share of Social Security and Medicare Taxes	425,000
7820 State Share of Retirement Contributions	1,358,910
REVENUE FROM STATE SOURCES	\$15,293,536
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,044,575
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	83,182
8517 NCLB, Title IV - 21st Century Schools	74,019

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
REVENUE FROM FEDERAL SOURCES	\$1,221,776
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	110,000
OTHER FINANCING SOURCES	\$110,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,586,136

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.5%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$1,657,939	\$3,595,570	
Amount of Tax Relief for Homestead Exclusions	<u>\$749,201</u>		
Total Approx. Tax Revenue:	\$2,407,140		
Approx. Tax Levy for Tax Rate Calculation:	\$2,746,718	\$4,332,012	
	Beaver Buildings	Beaver Land	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$69,537,169	\$16,988,283	\$86,525,452
b. Real Estate Mills	38.5000	249.0000	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$246,040,337	\$246,040,337	\$492,080,674
d. Assessed Value	\$69,537,169	\$16,988,283	\$86,525,452
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$2,677,181	\$4,230,082	\$6,907,263
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2018-19 Tax Levy	\$2,677,181	\$4,230,082	\$6,907,263
(f * g)			
i. Base Mills Subject to Index	38.5000	249.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	83.00000%	83.00000%	
k. Tax Levy Needed	\$2,746,718	\$4,332,012	\$7,078,730
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	39.5000	255.0000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$2,746,718	\$4,332,012	\$7,078,730
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$1,997,517	\$4,332,012	\$6,329,529
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$1,657,939	\$3,595,570	\$5,253,509
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$1,657,939	\$3,595,570	
Amount of Tax Relief for Homestead Exclusions	<u>\$749,201</u>		
Total Approx. Tax Revenue:	\$2,407,140		
Approx. Tax Levy for Tax Rate Calculation:	\$2,746,718	\$4,332,012	
	Beaver Buildings	Beaver Land	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	39.8475	257.7150	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,770,882	\$4,378,135	\$7,149,017
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0
Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$274.53	\$125.90	
Number of Homestead/Farmstead Properties	1871	1871	1871
Median Assessed Value of Homestead Properties			\$16,900

Act 1 Index (current): 3.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$1,657,939	\$3,595,570
Amount of Tax Relief for Homestead Exclusions	<u>\$749,201</u>	
Total Approx. Tax Revenue:	\$2,407,140	
Approx. Tax Levy for Tax Rate Calculation:	\$2,746,718	\$4,332,012

	Beaver Buildings	Beaver Land		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$749,201	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$749,201

CODE

6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Beaver	69,537,169	39.5000	2,746,718				83.00000%	
Beaver	16,988,283	255.0000	4,332,012				83.00000%	
Totals:	86,525,452		7,078,730	-	749,201	=	6,329,529	X
							N/A	=
								5,253,509
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				10,000
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	\$5.00	50,000		50,000
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					50,000		50,000
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%	500,000		500,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	45,000		45,000
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			1.0000	0.5000	60,000		60,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0		0
	Total Current Act 511 Taxes – Proportional Assessments					605,000		605,000
	Total Act 511, Current Taxes							655,000
			Act 511 Tax Limit -->		492,080,674	X	12	5,904,968
					Market Value		Mills	(511 Limit)

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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>									
	Buildings	38.5000	39.5000	2.60%	Yes	3.5%				
	Land	249.0000	255.0000	2.41%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%	\$5.00	\$5.00	0.01%	Yes
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	1.0000	1.0000	0.00%	Yes	3.5%	0.5000	0.5000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,318,231
1200 Special Programs - Elementary / Secondary	3,743,243
1300 Vocational Education	463,588
1400 Other Instructional Programs - Elementary / Secondary	5,000
1500 Nonpublic School Programs	24,707
Total Instruction	\$13,554,769
2000 Support Services	
2100 Support Services - Students	623,288
2200 Support Services - Instructional Staff	327,849
2300 Support Services - Administration	1,056,863
2400 Support Services - Pupil Health	201,499
2500 Support Services - Business	289,934
2600 Operation and Maintenance of Plant Services	2,045,024
2700 Student Transportation Services	969,163
2800 Support Services - Central	400,337
2900 Other Support Services	5,000
Total Support Services	\$5,918,957
3000 Operation of Non-Instructional Services	
3200 Student Activities	438,959
3300 Community Services	9,913
Total Operation of Non-Instructional Services	\$448,872
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,663,538
Total Other Expenditures and Financing Uses	\$3,663,538
Total Estimated Expenditures and Other Financing Uses	\$23,586,136

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,170,375
200 Personnel Services - Employee Benefits	2,716,602
300 Purchased Professional and Technical Services	254,574
400 Purchased Property Services	21,500
500 Other Purchased Services	1,684,977
600 Supplies	381,828
700 Property	85,375
800 Other Objects	3,000
Total Regular Programs - Elementary / Secondary	\$9,318,231
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,298,955
200 Personnel Services - Employee Benefits	737,077
300 Purchased Professional and Technical Services	535,000
500 Other Purchased Services	1,170,211
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$3,743,243
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	179,204
200 Personnel Services - Employee Benefits	124,884
400 Purchased Property Services	1,000
500 Other Purchased Services	150,000
600 Supplies	8,500
Total Vocational Education	\$463,588
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$5,000
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	418
300 Purchased Professional and Technical Services	21,474
600 Supplies	1,815
Total Nonpublic School Programs	\$24,707
Total Instruction	\$13,554,769
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	322,722
200 Personnel Services - Employee Benefits	267,266
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	1,150
600 Supplies	1,400
800 Other Objects	750

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$623,288
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	196,066
200 Personnel Services - Employee Benefits	131,783
Total Support Services - Instructional Staff	\$327,849
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	537,880
200 Personnel Services - Employee Benefits	355,283
300 Purchased Professional and Technical Services	87,000
400 Purchased Property Services	9,750
500 Other Purchased Services	44,000
600 Supplies	10,950
700 Property	4,000
800 Other Objects	8,000
Total Support Services - Administration	\$1,056,863
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	121,649
200 Personnel Services - Employee Benefits	72,850
300 Purchased Professional and Technical Services	4,000
600 Supplies	3,000
Total Support Services - Pupil Health	\$201,499
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	142,545
200 Personnel Services - Employee Benefits	98,539
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	7,500
500 Other Purchased Services	4,600
600 Supplies	18,500
800 Other Objects	3,250
Total Support Services - Business	\$289,934
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	784,529
200 Personnel Services - Employee Benefits	605,562
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	125,680
500 Other Purchased Services	65,753
600 Supplies	293,500
Total Operation and Maintenance of Plant Services	\$2,045,024
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	969,163
Total Student Transportation Services	\$969,163
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	74,063
200 Personnel Services - Employee Benefits	51,478

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	165,505
500 Other Purchased Services	5,000
600 Supplies	102,500
800 Other Objects	1,791
Total Support Services - Central	\$400,337
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$5,918,957
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	146,570
200 Personnel Services - Employee Benefits	60,189
300 Purchased Professional and Technical Services	122,600
400 Purchased Property Services	9,000
500 Other Purchased Services	68,250
600 Supplies	26,750
700 Property	500
800 Other Objects	5,100
Total Student Activities	\$438,959
3300 <u>Community Services</u>	
500 Other Purchased Services	1,500
600 Supplies	8,413
Total Community Services	\$9,913
Total Operation of Non-Instructional Services	\$448,872
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,483,538
900 Other Uses of Funds	1,180,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,663,538
Total Other Expenditures and Financing Uses	\$3,663,538
TOTAL EXPENDITURES	\$23,586,136

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Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	2,015,000	1,500,000
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	13,541	1,650
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,640	2,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,274	26,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	2,658	2,500
Permanent Fund		
Total Cash and Short-Term Investments	\$2,059,113	\$1,532,650

Long-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,059,113	\$1,532,650

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General 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 General Fund		
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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Short-Term Payables	06/30/2019 Estimate	06/30/2020 Projection
General Fund	44,115,000	42,990,000
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		
Total Short-Term Payables	\$44,115,000	\$42,990,000
TOTAL INDEBTEDNESS	\$44,115,000	\$42,990,000