

FINAL GENERAL FUND BUDGET

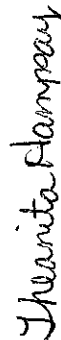
Fiscal Year 2019-2020

General Fund Budget Approval

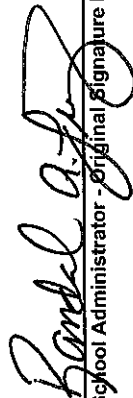
Date of Adoption of the General Fund Budget: 06/12/2019



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Mark R Cherpak

Contact Person

mcherpak@bwschools.net

Email Address

Date

6/12/19

Date

6-12-19

Date

6/12/19

(412)884-6300 Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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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	\$70660430
Ending Unassigned Fund Balance	\$4280932
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.1%

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

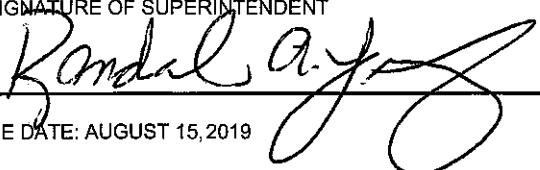
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/12/19
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DUE DATE: AUGUST 15, 2019

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

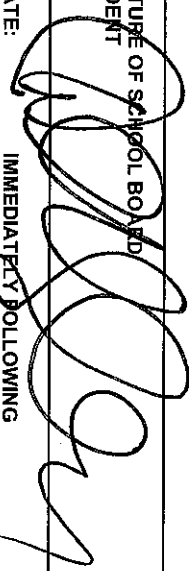
(03/2006)

24 PS 6-687(a)(1)

School District Name : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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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 <div style="font-size: 1.5em; text-align: center;">5/8/19</div>
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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>
5090	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$240,000.00 . Provide a justification.	The entire District Worker's Compensation expense is booked to this Function, Object.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$240,000.00	The entire District Worker's Compensation expense is booked to this Function, Object.
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.	Unassigned Fund Balance carried over from previous year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance carried over from previous year.
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 Fund Balance carried over from previous year.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	500,888	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,272,244	
0840 Assigned Fund Balance	931,625	
0850 Unassigned Fund Balance	4,280,932	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,484,801</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	45,740,149	
7000 Revenue from State Sources	23,794,819	
8000 Revenue from Federal Sources	1,125,462	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$70,660,430</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$79,145,231</u>

LEA : 103021102 Baldwin-Whitehall SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	38,406,496
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	5,509,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	620,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	64,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	236,500
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	186,950
REVENUE FROM LOCAL SOURCES	\$45,740,149
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,011,931
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,729,963
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,157,275
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,661,998
7501 PA Accountability Grants	615,849
7810 State Share of Social Security and Medicare Taxes	1,200,000
7820 State Share of Retirement Contributions	4,897,803
REVENUE FROM STATE SOURCES	\$23,794,819
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	623,847
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	111,722
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	74,881
8517 NCLB, Title IV - 21st Century Schools	15,012
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	\$1,125,462
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	70,660,430

AUN: 103021102 Baldwin-Whitehall SD

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

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Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,406,496	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,661,998</u>	
Total Approx. Tax Revenue:	\$40,068,494	
Approx. Tax Levy for Tax Rate Calculation:	\$40,754,031	
	Allegheny	Total

2018-19 Data		
a. Assessed Value	\$1,860,699,082	\$1,860,699,082
b. Real Estate Mills	21.0500	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,682,525,494	\$1,682,525,494
d. Assessed Value	\$1,872,887,436	\$1,872,887,436
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$39,167,716	\$39,167,716
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$39,167,716	\$39,167,716
(f Total * g)		
i. Base Mills Subject to Index	21.0500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.24635%	98.24635%
k. Tax Levy Needed	\$40,754,031	\$40,754,031
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	21.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$40,754,031	\$40,754,031
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,092,033
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,406,496
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,406,496	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,661,998</u>	
Total Approx. Tax Revenue:	\$40,068,494	
Approx. Tax Levy for Tax Rate Calculation:	\$40,754,031	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.6815	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0785	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,607,009	\$40,607,009
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$147,022	\$147,022
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$144,444	\$144,444

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,788.14	
Number of Homestead/Farmstead Properties	11252	11252
Median Assessed Value of Homestead Properties		\$115,400

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,406,496
Amount of Tax Relief for Homestead Exclusions	<u>\$1,661,998</u>
Total Approx. Tax Revenue:	\$40,068,494
Approx. Tax Levy for Tax Rate Calculation:	\$40,754,031
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,661,998	Lowering RE Tax Rate	\$0	\$1,661,998
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,661,998

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>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>				<u>Percent Collected</u>				
Allegheny	1,872,887,436	21.7600	40,754,031				98.24635%				
Totals:				1,872,887,436	40,754,031	-	1,661,998	=	39,092,033 X	98.24635% =	38,406,496
				<u>Rate</u>	<u>Estimated Revenue</u>						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	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	30,000	30,000				
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						30,000	30,000				
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%	4,944,000	4,944,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	565,000	565,000				
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						5,509,000	5,509,000				
Total Act 511, Current Taxes							5,539,000				
Act 511 Tax Limit -->					1,682,525,494 X	12	20,190,306				
					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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	21.0500	21.7600	3.38%	No	3.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,506,649
1200 Special Programs - Elementary / Secondary	4,635,980
1300 Vocational Education	1,266,607
Total Instruction	\$43,409,236
2000 Support Services	
2100 Support Services - Students	161,715
2200 Support Services - Instructional Staff	403,235
2300 Support Services - Administration	6,594,755
2400 Support Services - Pupil Health	18,500
2500 Support Services - Business	423,500
2600 Operation and Maintenance of Plant Services	4,993,795
2700 Student Transportation Services	4,566,599
2900 Other Support Services	52,000
Total Support Services	\$17,214,099
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,147,345
3300 Community Services	28,500
Total Operation of Non-Instructional Services	\$1,175,845
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,011,250
Total Other Expenditures and Financing Uses	\$8,011,250
Total Estimated Expenditures and Other Financing Uses	\$70,660,430

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,602,226
200 Personnel Services - Employee Benefits	13,575,564
300 Purchased Professional and Technical Services	1,382,888
400 Purchased Property Services	46,000
500 Other Purchased Services	1,464,200
600 Supplies	432,141
800 Other Objects	3,630
Total Regular Programs - Elementary / Secondary	\$37,506,649
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,180,698
200 Personnel Services - Employee Benefits	1,088,282
300 Purchased Professional and Technical Services	815,000
500 Other Purchased Services	1,415,500
600 Supplies	39,000
700 Property	20,000
800 Other Objects	77,500
Total Special Programs - Elementary / Secondary	\$4,635,980
1300 <u>Vocational Education</u>	
400 Purchased Property Services	500
500 Other Purchased Services	1,200,000
600 Supplies	66,107
Total Vocational Education	\$1,266,607
Total Instruction	\$43,409,236
2000 Support Services	
2100 <u>Support Services - Students</u>	
500 Other Purchased Services	100,000
600 Supplies	61,715
Total Support Services - Students	\$161,715
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	388,335
500 Other Purchased Services	2,000
600 Supplies	12,300
800 Other Objects	600
Total Support Services - Instructional Staff	\$403,235
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,734,195
200 Personnel Services - Employee Benefits	2,399,240
300 Purchased Professional and Technical Services	307,500
500 Other Purchased Services	59,650
600 Supplies	54,470
800 Other Objects	39,700

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<u>Description</u>	<u>Amount</u>
Total Support Services - Administration	\$6,594,755
2400 <u>Support Services - Pupil Health</u>	
400 Purchased Property Services	500
600 Supplies	10,000
700 Property	3,000
800 Other Objects	5,000
Total Support Services - Pupil Health	\$18,500
2500 <u>Support Services - Business</u>	
200 Personnel Services - Employee Benefits	240,000
500 Other Purchased Services	89,500
600 Supplies	85,000
800 Other Objects	9,000
Total Support Services - Business	\$423,500
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,447,936
200 Personnel Services - Employee Benefits	1,003,873
300 Purchased Professional and Technical Services	420,000
400 Purchased Property Services	1,635,700
500 Other Purchased Services	138,000
600 Supplies	334,686
700 Property	10,000
800 Other Objects	3,600
Total Operation and Maintenance of Plant Services	\$4,993,795
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,712,095
200 Personnel Services - Employee Benefits	1,305,341
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	94,663
600 Supplies	336,000
700 Property	110,000
800 Other Objects	1,500
Total Student Transportation Services	\$4,566,599
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$17,214,099
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	663,237
200 Personnel Services - Employee Benefits	272,458
300 Purchased Professional and Technical Services	80,400
400 Purchased Property Services	2,000
500 Other Purchased Services	5,500
600 Supplies	115,250

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<u>Description</u>	<u>Amount</u>
800 Other Objects	8,500
Total Student Activities	\$1,147,345
3300 Community Services	
500 Other Purchased Services	7,500
600 Supplies	21,000
Total Community Services	\$28,500
Total Operation of Non-Instructional Services	\$1,175,845
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,500,250
900 Other Uses of Funds	6,511,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,011,250
Total Other Expenditures and Financing Uses	\$8,011,250
TOTAL EXPENDITURES	\$70,660,430

LEA : 103021102 Baldwin-Whitehall SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	7,100,000	7,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	160,000	130,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	930,000	940,000
Other Capital Projects Fund	37,000	37,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	633,000	800,000
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 Cash and Short-Term Investments	\$8,860,000	\$9,007,000

<u>Long-Term Investments</u>	<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		

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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	\$8,860,000	\$9,007,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	59,276,000	59,276,000
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	\$59,276,000	\$59,276,000
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		

<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		

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		

<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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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	\$59,276,000	\$59,276,000	

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$59,276,000	\$59,276,000

Account Description	Amounts
0810 Nonspendable Fund Balance	500,888
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,272,244
0840 Assigned Fund Balance	931,625
0850 Unassigned Fund Balance	4,280,932
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,484,801
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,985,689