

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2019

Thomas M. Cook
President of the Board - Original Signature Required

6/25/19
Date

Thomas D. Ely
Secretary of the Board - Original Signature Required

6-25-19
Date

Joseph W. Corazzini
Chief School Administrator - Original Signature Required

6/25/19
Date

Leonard A Corazzi

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Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethel Park SD	COUNTY : Allegheny	AUN : 103021252
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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	\$89031927
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/25/19
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DUE DATE: AUGUST 15, 2019

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

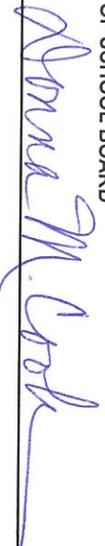
24 PS 6-687(a)(1)

(03/2006)

School District Name : Bethel Park SD	County : Allegheny	AUN Number : 103021252
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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 4-23-19
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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>
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$250,000.00 Function 2900, Object 200: \$334,139.00	We charge Board provided retiree benefits to this 200 account.

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
- 0850 Unassigned Fund Balance

5,441,547

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$5,441,547

Estimated Revenues And Other Financing Sources

- 6000 Revenue from Local Sources
- 7000 Revenue from State Sources
- 8000 Revenue from Federal Sources
- 9000 Other Financing Sources

58,553,815
24,703,356
335,927

Total Estimated Revenues And Other Financing Sources

\$83,593,098

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$89,034,645

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,191,052
6113 Public Utility Realty Taxes	59,190
6114 Payments in Lieu of Current Taxes - State / Local	9,500
6140 Current Act 511 Taxes - Flat Rate Assessments	2,000
6150 Current Act 511 Taxes - Proportional Assessments	5,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,122,000
6500 Earnings on Investments	1,002,991
6700 Revenues from LEA Activities	242,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	833,082
6910 Rentals	175,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	156,300
REVENUE FROM LOCAL SOURCES	\$58,553,815
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,316,777
7271 Special Education funds for School-Aged Pupils	2,710,120
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	190,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	511,098
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	1,700,138
7505 Ready to Learn Block Grant	505,751
7810 State Share of Social Security and Medicare Taxes	1,548,915
7820 State Share of Retirement Contributions	7,140,057
REVENUE FROM STATE SOURCES	\$24,703,356
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	238,368
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,386
8517 NCLB, Title IV - 21st Century Schools	20,173
REVENUE FROM FEDERAL SOURCES	\$335,927
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	83,593,098

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$49,191,052
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,138</u>
Total Approx. Tax Revenue:	\$50,891,190
Approx. Tax Levy for Tax Rate Calculation:	\$52,282,197

Allegheny

Total

2018-19 Data

a. Assessed Value	\$2,476,128,448	\$2,476,128,448
b. Real Estate Mills	22.8763	

I. 2019-20 Data

c. 2017 STEB Market Value	\$2,237,773,292	\$2,237,773,292
d. Assessed Value	\$2,489,628,448	\$2,489,628,448
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$56,644,657	\$56,644,657
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$56,644,657	\$56,644,657
(f Total * g)		
i. Base Mills Subject to Index	22.8763	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.25000%	97.25000%
k. Tax Levy Needed	\$52,282,197	\$52,282,197
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate 21.0000

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$52,282,197	\$52,282,197
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,582,059
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,191,052
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,191,052	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,138</u>	
Total Approx. Tax Revenue:	\$50,891,190	
Approx. Tax Levy for Tax Rate Calculation:	\$52,282,197	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.5168	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,548,094	\$58,548,094
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 (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,906.15	
Number of Homestead/Farmstead Properties	10240	10240
Median Assessed Value of Homestead Properties		\$149,100

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,191,052
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,138</u>
Total Approx. Tax Revenue:	\$50,891,190
Approx. Tax Levy for Tax Rate Calculation:	\$52,282,197

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,700,138	Lowering RE Tax Rate	\$0	\$1,700,138
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,700,138

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	2,489,628,448	21.0000	52,282,197			97.25000%	
Totals:	2,489,628,448		52,282,197	- 1,700,138	= 50,582,059	X 97.25000%	= 49,191,052

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$50.00	\$0.00	2,000
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 2,000 2,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,050,000	5,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
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 5,600,000 5,600,000

Total Act 511, Current Taxes 5,602,000

Act 511 Tax Limit -->	2,237,773,292	X	12	26,853,280
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Allegheny	22.8763	21.0000	-8.19%	Yes	2.8%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$50.00	\$50.00	0.00%	Yes	2.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,958,576
1200 Special Programs - Elementary / Secondary	11,707,390
1300 Vocational Education	3,104,525
1400 Other Instructional Programs - Elementary / Secondary	425,271
1500 Nonpublic School Programs	32,500
1800 Pre-Kindergarten	144,500
Total Instruction	\$55,372,762
2000 Support Services	
2100 Support Services - Students	1,779,430
2200 Support Services - Instructional Staff	1,997,751
2300 Support Services - Administration	4,101,095
2400 Support Services - Pupil Health	1,139,114
2500 Support Services - Business	726,369
2600 Operation and Maintenance of Plant Services	7,761,392
2700 Student Transportation Services	4,024,372
2800 Support Services - Central	2,097,581
2900 Other Support Services	672,139
Total Support Services	\$24,299,243
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,522,946
3300 Community Services	172,300
Total Operation of Non-Instructional Services	\$1,695,246
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,838,994
5200 Interfund Transfers - Out	668,400
Total Other Expenditures and Financing Uses	\$7,507,394
Total Estimated Expenditures and Other Financing Uses	\$89,034,645

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,942,621
200 Personnel Services - Employee Benefits	14,265,777
300 Purchased Professional and Technical Services	605,950
400 Purchased Property Services	176,792
500 Other Purchased Services	739,444
600 Supplies	1,128,782
700 Property	97,611
800 Other Objects	1,599
Total Regular Programs - Elementary / Secondary	\$39,958,576
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,476,524
200 Personnel Services - Employee Benefits	3,889,283
300 Purchased Professional and Technical Services	828,850
400 Purchased Property Services	150
500 Other Purchased Services	1,466,700
600 Supplies	45,883
Total Special Programs - Elementary / Secondary	\$11,707,390
1300 Vocational Education	
100 Personnel Services - Salaries	1,332,782
200 Personnel Services - Employee Benefits	861,016
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	3,700
500 Other Purchased Services	820,555
600 Supplies	61,572
700 Property	22,400
Total Vocational Education	\$3,104,525
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	125,000
200 Personnel Services - Employee Benefits	45,339
300 Purchased Professional and Technical Services	250,500
600 Supplies	4,432
Total Other Instructional Programs - Elementary / Secondary	\$425,271
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	32,500
Total Nonpublic School Programs	\$32,500
1800 Pre-Kindergarten	
800 Other Objects	144,500
Total Pre-Kindergarten	\$144,500
Total Instruction	\$55,372,762
2000 Support Services	
2100 Support Services - Students	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	913,374
200 Personnel Services - Employee Benefits	560,136
300 Purchased Professional and Technical Services	256,700
500 Other Purchased Services	600
600 Supplies	48,620
Total Support Services - Students	\$1,779,430
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,196,254
200 Personnel Services - Employee Benefits	710,698
300 Purchased Professional and Technical Services	44,184
500 Other Purchased Services	700
600 Supplies	45,120
800 Other Objects	795
Total Support Services - Instructional Staff	\$1,997,751
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,094,862
200 Personnel Services - Employee Benefits	1,383,044
300 Purchased Professional and Technical Services	434,500
400 Purchased Property Services	6,100
500 Other Purchased Services	66,706
600 Supplies	38,402
700 Property	29,277
800 Other Objects	48,204
Total Support Services - Administration	\$4,101,095
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	446,884
200 Personnel Services - Employee Benefits	343,155
300 Purchased Professional and Technical Services	333,100
400 Purchased Property Services	150
600 Supplies	15,825
Total Support Services - Pupil Health	\$1,139,114
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	396,497
200 Personnel Services - Employee Benefits	282,872
300 Purchased Professional and Technical Services	7,550
400 Purchased Property Services	750
500 Other Purchased Services	1,500
600 Supplies	11,000
700 Property	25,000
800 Other Objects	1,200
Total Support Services - Business	\$726,369
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,994,617
200 Personnel Services - Employee Benefits	2,101,277
300 Purchased Professional and Technical Services	81,500

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,272,900
500 Other Purchased Services	272,000
600 Supplies	912,738
700 Property	123,960
800 Other Objects	2,400
Total Operation and Maintenance of Plant Services	\$7,761,392
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,089,560
200 Personnel Services - Employee Benefits	1,313,690
300 Purchased Professional and Technical Services	4,983
400 Purchased Property Services	64,300
500 Other Purchased Services	37,789
600 Supplies	441,700
700 Property	70,000
800 Other Objects	2,350
Total Student Transportation Services	\$4,024,372
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	528,646
200 Personnel Services - Employee Benefits	319,358
300 Purchased Professional and Technical Services	11,672
400 Purchased Property Services	484,323
500 Other Purchased Services	37,900
600 Supplies	59,308
700 Property	652,974
800 Other Objects	3,400
Total Support Services - Central	\$2,097,581
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	334,139
500 Other Purchased Services	88,000
Total Other Support Services	\$672,139
Total Support Services	\$24,299,243
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	829,725
200 Personnel Services - Employee Benefits	378,990
300 Purchased Professional and Technical Services	80,437
400 Purchased Property Services	34,400
500 Other Purchased Services	18,200
600 Supplies	150,864
800 Other Objects	30,330
Total Student Activities	\$1,522,946
3300 <u>Community Services</u>	
500 Other Purchased Services	171,200

<u>Description</u>	<u>Amount</u>
600 Supplies	1,100
Total Community Services	\$172,300
Total Operation of Non-Instructional Services	\$1,695,246
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	135,000
600 Supplies	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,258,994
900 Other Uses of Funds	3,580,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,838,994
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	668,400
Total Interfund Transfers - Out	\$668,400
Total Other Expenditures and Financing Uses	\$7,507,394
TOTAL EXPENDITURES	\$89,034,645

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	23,000,000	22,000,000
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	10,000,000	8,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	195,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$33,220,000	\$30,715,000

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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$33,220,000** **\$30,715,000**

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
- 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

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

2019-2020 Final General Fund Budget

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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

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

<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		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	75,665,000	72,085,000
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	\$75,665,000	\$72,085,000
TOTAL INDEBTEDNESS	\$75,665,000	\$72,085,000