

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Gary Ceccarelli

Contact Person

Telephone

Extension

ceccarelli@tigerweb.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Big Beaver Falls Area SD	COUNTY : Beaver	AUN : 127041503
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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	\$30240371
Ending Unassigned Fund Balance	\$2000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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 6-20-19
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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 : Big Beaver Falls Area SD	County : Beaver	AUN Number : 127041503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-9-19
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$18,411.00 Function 2200, Object 200: \$27,018.00	One aide gets family medical and full benefits
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.	Will be used to offset future expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS

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	2,685,222	
0850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,685,222</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,217,477	
7000 Revenue from State Sources	18,573,167	
8000 Revenue from Federal Sources	1,419,760	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$28,210,404</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,895,626</u>

LEA : 127041503 Big Beaver Falls Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,860,096
6113 Public Utility Realty Taxes	8,745
6114 Payments in Lieu of Current Taxes - State / Local	61,000
6120 Current Per Capita Taxes, Section 679	18,765
6140 Current Act 511 Taxes - Flat Rate Assessments	47,734
6150 Current Act 511 Taxes - Proportional Assessments	1,142,469
6400 Delinquencies on Taxes Levied / Assessed by the LEA	681,595
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,573
6910 Rentals	20,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$8,217,477
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,053,534
7160 Tuition for Orphans Subsidy	26,470
7240 Driver Education - Student	770
7271 Special Education funds for School-Aged Pupils	1,473,205
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	692,483
7312 Nonpublic and Charter School Pupil Transportation Subsidy	76,943
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	385,063
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	995,358
7505 Ready to Learn Block Grant	384,341
7810 State Share of Social Security and Medicare Taxes	600,000
7820 State Share of Retirement Contributions	2,510,000
REVENUE FROM STATE SOURCES	\$18,573,167
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	15,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,132,037
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	126,792
8517 NCLB, Title IV - 21St Century Schools	25,931

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	120,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,419,760
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,210,404

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,860,096	
Amount of Tax Relief for Homestead Exclusions	<u>\$995,358</u>	
Total Approx. Tax Revenue:	\$6,855,454	
Approx. Tax Levy for Tax Rate Calculation:	\$8,046,969	
	Beaver	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$119,087,450	\$119,087,450
b. Real Estate Mills	67.0000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$343,191,213	\$343,191,213
d. Assessed Value	\$118,337,780	\$118,337,780
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$7,978,859	\$7,978,859
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$7,978,859	\$7,978,859
(f Total * g)		
i. Base Mills Subject to Index	67.0000	
(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	83.10294%	83.10294%
k. Tax Levy Needed	\$8,046,969	\$8,046,969
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	68.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,046,969	\$8,046,969
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,051,611
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,860,096
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,860,096	
Amount of Tax Relief for Homestead Exclusions	<u>\$995,358</u>	
Total Approx. Tax Revenue:	\$6,855,454	
Approx. Tax Levy for Tax Rate Calculation:	\$8,046,969	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	69.3450	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,206,133	\$8,206,133
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	\$5,639.00	
Number of Homestead/Farmstead Properties	2608	2608
Median Assessed Value of Homestead Properties		\$17,450

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,860,096
Amount of Tax Relief for Homestead Exclusions	<u>\$995,358</u>
Total Approx. Tax Revenue:	\$6,855,454
Approx. Tax Levy for Tax Rate Calculation:	\$8,046,969
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$995,358	Lowering RE Tax Rate	\$0	\$995,358
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$995,358

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127041503 Big Beaver Falls Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/5/2019 1:06:12 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Beaver	118,337,780	68.0000	8,046,969			83.10294%	
Totals:	118,337,780		8,046,969	- 995,358	= 7,051,611	X 83.10294%	= 5,860,096
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	18,765		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	18,765	18,765
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	22,784	22,784
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			\$75.00	\$0.00	6,185	6,185
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						47,734	47,734
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	941,568	941,568
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,000	100,000
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			0.5000	0.7500	100,901	100,901
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,142,469	1,142,469
Total Act 511, Current Taxes							1,190,203
Act 511 Tax Limit -->				343,191,213	X	12	4,118,295
				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> Beaver	67.0000	68.0000	1.50%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$75.00	\$75.00	0.00%	Yes	3.5%				
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	0.5000	0.5000	0.00%	Yes	3.5%	0.7500	0.7500	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,627,842
1200 Special Programs - Elementary / Secondary	3,815,004
1300 Vocational Education	730,420
1400 Other Instructional Programs - Elementary / Secondary	203,724
1800 Pre-Kindergarten	267,015
Total Instruction	\$17,644,005
2000 Support Services	
2100 Support Services - Students	1,310,126
2200 Support Services - Instructional Staff	67,039
2300 Support Services - Administration	1,991,720
2400 Support Services - Pupil Health	355,273
2500 Support Services - Business	492,434
2600 Operation and Maintenance of Plant Services	2,885,882
2700 Student Transportation Services	1,293,500
2800 Support Services - Central	674,007
2900 Other Support Services	7,500
Total Support Services	\$9,077,481
3000 Operation of Non-Instructional Services	
3200 Student Activities	687,561
3300 Community Services	21,265
Total Operation of Non-Instructional Services	\$708,826
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,008,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,008,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,802,059
Total Other Expenditures and Financing Uses	\$1,802,059
Total Estimated Expenditures and Other Financing Uses	\$30,240,371

LEA : 127041503 Big Beaver Falls Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,605,590
200 Personnel Services - Employee Benefits	4,562,989
500 Other Purchased Services	1,318,300
600 Supplies	133,063
800 Other Objects	7,900
Total Regular Programs - Elementary / Secondary	\$12,627,842
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,397,155
200 Personnel Services - Employee Benefits	1,080,756
300 Purchased Professional and Technical Services	831,000
500 Other Purchased Services	480,257
600 Supplies	25,836
Total Special Programs - Elementary / Secondary	\$3,815,004
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	236,255
200 Personnel Services - Employee Benefits	141,654
500 Other Purchased Services	337,500
600 Supplies	15,011
Total Vocational Education	\$730,420
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	124,220
200 Personnel Services - Employee Benefits	77,294
400 Purchased Property Services	1,000
600 Supplies	1,210
Total Other Instructional Programs - Elementary / Secondary	\$203,724
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	135,214
200 Personnel Services - Employee Benefits	114,643
500 Other Purchased Services	3,860
600 Supplies	13,298
Total Pre-Kindergarten	\$267,015
Total Instruction	\$17,644,005
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	756,899
200 Personnel Services - Employee Benefits	527,946
500 Other Purchased Services	1,000
600 Supplies	24,007
800 Other Objects	274
Total Support Services - Students	\$1,310,126
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	18,411
200 Personnel Services - Employee Benefits	27,018
500 Other Purchased Services	2,100
600 Supplies	19,510
Total Support Services - Instructional Staff	\$67,039
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,019,585
200 Personnel Services - Employee Benefits	616,127
300 Purchased Professional and Technical Services	158,000
400 Purchased Property Services	72,000
500 Other Purchased Services	21,000
600 Supplies	90,008
800 Other Objects	15,000
Total Support Services - Administration	\$1,991,720
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	167,695
200 Personnel Services - Employee Benefits	110,838
300 Purchased Professional and Technical Services	73,500
500 Other Purchased Services	200
600 Supplies	3,040
Total Support Services - Pupil Health	\$355,273
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	235,982
200 Personnel Services - Employee Benefits	165,352
300 Purchased Professional and Technical Services	55,200
400 Purchased Property Services	1,400
500 Other Purchased Services	22,000
600 Supplies	2,000
800 Other Objects	10,500
Total Support Services - Business	\$492,434
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,098,602
200 Personnel Services - Employee Benefits	778,780
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	324,000
500 Other Purchased Services	90,500
600 Supplies	542,000
700 Property	40,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$2,885,882
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,213,500
600 Supplies	80,000
Total Student Transportation Services	\$1,293,500

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	177,379
200 Personnel Services - Employee Benefits	120,414
300 Purchased Professional and Technical Services	43,300
400 Purchased Property Services	11,000
500 Other Purchased Services	34,706
600 Supplies	216,208
700 Property	70,000
800 Other Objects	1,000
Total Support Services - Central	\$674,007
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,500
Total Other Support Services	\$7,500
Total Support Services	\$9,077,481
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	295,403
200 Personnel Services - Employee Benefits	139,603
300 Purchased Professional and Technical Services	44,960
400 Purchased Property Services	68,500
500 Other Purchased Services	55,500
600 Supplies	66,295
800 Other Objects	17,300
Total Student Activities	\$687,561
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	1,265
800 Other Objects	10,000
Total Community Services	\$21,265
Total Operation of Non-Instructional Services	\$708,826
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,008,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,008,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,008,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	540,659
900 Other Uses of Funds	1,261,400
Total Debt Service / Other Expenditures and Financing Uses	\$1,802,059
Total Other Expenditures and Financing Uses	\$1,802,059
TOTAL EXPENDITURES	\$30,240,371

LEA : 127041503 Big Beaver Falls Area SD

<u>Cash and Short-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		
Permanent Fund		
Total Cash and Short-Term Investments		

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,685,222	2,655,255
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		

LEA : 127041503 Big Beaver Falls Area SD

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,685,222	\$2,655,255
TOTAL CASH AND INVESTMENTS	\$4,685,222	\$2,655,255

LEA : 127041503 Big Beaver Falls Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	16,482,470	15,248,270
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	267,703	334,628
0599 Other Noncurrent Liabilities	54,400	27,200
Total General Fund	\$16,804,573	\$15,610,098
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		

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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		

<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	\$16,804,573	\$15,610,098	

<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	\$16,804,573	\$15,610,098

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	655,255
0850 Unassigned Fund Balance	2,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,655,255
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,655,255