

**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

6-17-2019

Secretary of the Board - Original Signature Required

Date

6-17-2019

Chief School Administrator - Original Signature Required

Date

6/18/19

Heather Bonzo

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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 : Butler Area SD	COUNTY : Butler	AUN : 104101252
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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 ☐

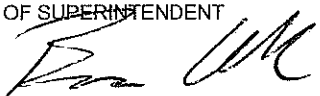
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$104224013
Ending Unassigned Fund Balance	\$8000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

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 6/18/19
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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 : Butler Area SD	County : Butler	AUN Number : 104101252
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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 5/13/19
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To address any unexpected expenditures during the 2019-2020 school year.
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.	To address increased costs in cyber and charter school tuitions.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance is to cover the Allegheny County Schools Health Insurance Consortium buy-in amount spread over the next 5 years.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,500,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$10,500,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	53,487,017	
7000 Revenue from State Sources	48,421,996	
8000 Revenue from Federal Sources	2,315,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$104,224,013</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$114,724,013</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	42,076,316
6112 Interim Real Estate Taxes	135,001
6113 Public Utility Realty Taxes	45,000
6114 Payments in Lieu of Current Taxes - State / Local	62,000
6120 Current Per Capita Taxes, Section 679	142,000
6140 Current Act 511 Taxes - Flat Rate Assessments	266,000
6150 Current Act 511 Taxes - Proportional Assessments	6,640,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,519,700
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	195,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,146,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	645,000
6990 Refunds and Other Miscellaneous Revenue	435,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$53,487,017</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	25,971,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	4,592,711
7311 Pupil Transportation Subsidy	3,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,975,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	128,000
7340 State Property Tax Reduction Allocation	1,958,720
7505 Ready to Learn Block Grant	1,147,945
7810 State Share of Social Security and Medicare Taxes	1,678,514
7820 State Share of Retirement Contributions	7,395,106
<b>REVENUE FROM STATE SOURCES</b>	<b>\$48,421,996</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	420,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	425,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	70,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,315,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>104,224,013</b>

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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): 3.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$42,076,316	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,958,720</u>	
Total Approx. Tax Revenue:		\$44,035,036	
Approx. Tax Levy for Tax Rate Calculation:		\$46,391,234	
		Butler	Total
<hr/>			
<b>2018-19 Data</b>			
a. Assessed Value		\$442,107,390	\$442,107,390
b. Real Estate Mills		101.0000	
<b>I. 2019-20 Data</b>			
c. 2017 STEB Market Value		\$3,233,184,537	\$3,233,184,537
d. Assessed Value		\$445,940,917	\$445,940,917
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
<b>2018-19 Calculations</b>			
f. 2018-19 Tax Levy		\$44,652,846	\$44,652,846
(a * b)			
<b>2019-20 Calculations</b>			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$44,652,846	\$44,652,846
(f Total * g)			
i. Base Mills Subject to Index		101.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage		94.69713%	94.69713%
k. Tax Levy Needed		\$46,391,234	\$46,391,234
(Approx. Tax Levy * g)			
<b>I. 2019-20 Real Estate Tax Rate</b>		<b>104.0300</b>	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$46,391,234	\$46,391,234
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$44,432,514
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$42,076,316
(n * Est. Pct. Collection)			
<hr/>			



Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,076,316	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,958,720</u>	
Total Approx. Tax Revenue:	\$44,035,036	
Approx. Tax Levy for Tax Rate Calculation:	\$46,391,234	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	104.0300	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,391,234	\$46,391,234
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	\$1,351.00	
Number of Homestead/Farmstead Properties	13935	13935
Median Assessed Value of Homestead Properties		\$16,484

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,076,316
Amount of Tax Relief for Homestead Exclusions	<u>\$1,958,720</u>
Total Approx. Tax Revenue:	\$44,035,036
Approx. Tax Levy for Tax Rate Calculation:	\$46,391,234

	Butler	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,958,720	Lowering RE Tax Rate\$0\$1,958,720
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$1,958,720

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>		
Butler	445,940,917	104.0300	46,391,234			94.69713%		
Totals:	445,940,917		46,391,234	-	1,958,720 =	44,432,514 X	94.69713% = 42,076,316	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			142,000	
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			\$5.00	\$0.00	142,000	142,000	
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	124,000	124,000	
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						266,000	266,000	
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%	5,825,000	5,825,000	
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	815,000	815,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0	
Total Current Act 511 Taxes – Proportional Assessments						6,640,000	6,640,000	
Total Act 511, Current Taxes							6,906,000	
Act 511 Tax Limit -->					3,233,184,537 X	12	38,798,214	
					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>									
	Butler	101.0000	104.0300	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	43,773,662
1200 Special Programs - Elementary / Secondary	17,426,190
1300 Vocational Education	1,780,018
1400 Other Instructional Programs - Elementary / Secondary	1,184,059
1500 Nonpublic School Programs	142,982
<b>Total Instruction</b>	<b>\$64,306,911</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,625,758
2200 Support Services - Instructional Staff	3,261,816
2300 Support Services - Administration	5,467,914
2400 Support Services - Pupil Health	1,610,180
2500 Support Services - Business	1,341,775
2600 Operation and Maintenance of Plant Services	8,099,210
2700 Student Transportation Services	7,056,784
2800 Support Services - Central	474,899
2900 Other Support Services	93,590
<b>Total Support Services</b>	<b>\$30,031,926</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,613,740
3300 Community Services	36,370
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,650,110</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	8,085,066
5900 Budgetary Reserve	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,235,066</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$104,224,013</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,122,381
200 Personnel Services - Employee Benefits	16,296,872
300 Purchased Professional and Technical Services	391,700
400 Purchased Property Services	37,170
500 Other Purchased Services	2,285,965
600 Supplies	614,074
700 Property	4,500
800 Other Objects	21,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$43,773,662</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,282,691
200 Personnel Services - Employee Benefits	5,539,648
300 Purchased Professional and Technical Services	1,374,767
500 Other Purchased Services	3,141,884
600 Supplies	77,500
800 Other Objects	9,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,426,190</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,780,018
<b>Total Vocational Education</b>	<b>\$1,780,018</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	556,539
200 Personnel Services - Employee Benefits	343,422
300 Purchased Professional and Technical Services	56,500
500 Other Purchased Services	223,648
600 Supplies	3,950
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,184,059</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	85,294
200 Personnel Services - Employee Benefits	57,688
<b>Total Nonpublic School Programs</b>	<b>\$142,982</b>
<b>Total Instruction</b>	<b>\$64,306,911</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,537,145
200 Personnel Services - Employee Benefits	1,063,810
300 Purchased Professional and Technical Services	5,680
500 Other Purchased Services	2,623
600 Supplies	10,000
700 Property	6,500
<b>Total Support Services - Students</b>	<b>\$2,625,758</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,051,114
200 Personnel Services - Employee Benefits	782,326
300 Purchased Professional and Technical Services	883,981
400 Purchased Property Services	112,472
500 Other Purchased Services	4,238
600 Supplies	167,435
700 Property	260,250
<b>Total Support Services - Instructional Staff</b>	<b>\$3,261,816</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,925,219
200 Personnel Services - Employee Benefits	2,016,101
300 Purchased Professional and Technical Services	405,056
400 Purchased Property Services	975
500 Other Purchased Services	75,250
600 Supplies	14,324
800 Other Objects	30,989
<b>Total Support Services - Administration</b>	<b>\$5,467,914</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	757,870
200 Personnel Services - Employee Benefits	650,991
300 Purchased Professional and Technical Services	193,046
400 Purchased Property Services	980
500 Other Purchased Services	2,293
600 Supplies	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,610,180</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	454,249
200 Personnel Services - Employee Benefits	451,640
300 Purchased Professional and Technical Services	27,270
400 Purchased Property Services	225,200
500 Other Purchased Services	9,033
600 Supplies	124,400
700 Property	49,000
800 Other Objects	983
<b>Total Support Services - Business</b>	<b>\$1,341,775</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,340,581
200 Personnel Services - Employee Benefits	2,563,476
300 Purchased Professional and Technical Services	34,304
400 Purchased Property Services	280,425
500 Other Purchased Services	389,624
600 Supplies	1,436,550
700 Property	53,750
800 Other Objects	500

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,099,210</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	88,195
200 Personnel Services - Employee Benefits	86,932
300 Purchased Professional and Technical Services	157
500 Other Purchased Services	6,880,500
600 Supplies	1,000
<b>Total Student Transportation Services</b>	<b>\$7,056,784</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	213,647
200 Personnel Services - Employee Benefits	177,252
300 Purchased Professional and Technical Services	84,000
<b>Total Support Services - Central</b>	<b>\$474,899</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	93,590
<b>Total Other Support Services</b>	<b>\$93,590</b>
<b>Total Support Services</b>	<b>\$30,031,926</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	837,102
200 Personnel Services - Employee Benefits	383,086
300 Purchased Professional and Technical Services	103,676
400 Purchased Property Services	17,078
500 Other Purchased Services	162,903
600 Supplies	61,000
700 Property	26,000
800 Other Objects	22,895
<b>Total Student Activities</b>	<b>\$1,613,740</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	30,704
200 Personnel Services - Employee Benefits	2,211
500 Other Purchased Services	1,470
600 Supplies	1,985
<b>Total Community Services</b>	<b>\$36,370</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,650,110</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	8,085,066
<b>Total Interfund Transfers - Out</b>	<b>\$8,085,066</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	150,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$8,235,066
TOTAL EXPENDITURES	\$104,224,013

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**Cash and Short-Term Investments**

	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
General Fund	12,800,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	70,000	75,000
Capital Reserve Fund - § 690, §1850	9,000,000	7,000,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$21,870,000</b>	<b>\$20,075,000</b>

**Long-Term Investments**

	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
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	\$21,870,000	\$20,075,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	83,341,428	79,271,428
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,255,950	1,240,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	38,883,109	38,700,000
0599 Other Noncurrent Liabilities	10,700,000	10,400,000
<b>Total General Fund</b>	<b>\$134,180,487</b>	<b>\$129,611,428</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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	\$134,180,487	\$129,611,428



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<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	\$134,180,487	\$129,611,428

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Account Description	Amounts
0810   Nonspendable Fund Balance	
0820   Restricted Fund Balance	
0830   Committed Fund Balance	2,500,000
0840   Assigned Fund Balance	
0850   Unassigned Fund Balance	8,000,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,500,000</b>
<b>5900   Budgetary Reserve</b>	<b>150,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,650,000</b>