

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 Required6/25/19
Date_____
Secretary of the Board - Original Signature Required6/25/19
Date_____
Chief School Administrator - Original Signature Required6/25/19
Date

Emily Eckman

Contact Person

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Extn : _____

Telephone

Extension

eeckman@cvsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers Valley SD	COUNTY : Allegheny	AUN : 103021752
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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.

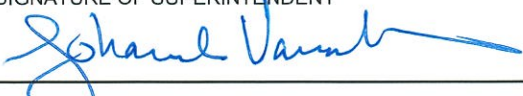
Total Budgeted Expenditures	\$67371819
Ending Unassigned Fund Balance	\$732844
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

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 6/26/19
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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 : Charters Valley SD	County : Allegheny	AUN Number : 103021752
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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 
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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>
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.	The estimated ending fund balance represents funds available for future increases in expenditures or revenue shortfalls.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	753,815	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	732,844	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$732,844</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	49,370,413	
7000 Revenue from State Sources	16,307,103	
8000 Revenue from Federal Sources	759,712	
9000 Other Financing Sources	934,591	
Total Estimated Revenues And Other Financing Sources		<u>\$67,371,819</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$68,104,663</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,209,778
6112 Interim Real Estate Taxes	175,000
6113 Public Utility Realty Taxes	44,755
6114 Payments in Lieu of Current Taxes - State / Local	90,100
6140 Current Act 511 Taxes - Flat Rate Assessments	65,200
6150 Current Act 511 Taxes - Proportional Assessments	6,513,856
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,695,123
6500 Earnings on Investments	294,000
6700 Revenues from LEA Activities	61,580
6800 Revenues from Intermediary Sources / Pass-Through Funds	415,456
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	2,500
6940 Tuition from Patrons	608,765
6990 Refunds and Other Miscellaneous Revenue	94,300
REVENUE FROM LOCAL SOURCES	\$49,370,413
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,237,097
7271 Special Education funds for School-Aged Pupils	1,602,575
7311 Pupil Transportation Subsidy	925,540
7312 Nonpublic and Charter School Pupil Transportation Subsidy	156,310
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	262,893
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,500
7340 State Property Tax Reduction Allocation	908,684
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	303,975
7810 State Share of Social Security and Medicare Taxes	1,244,453
7820 State Share of Retirement Contributions	5,578,076
REVENUE FROM STATE SOURCES	\$16,307,103
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	355,923
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,814
8517 NCLB, Title IV - 21St Century Schools	28,127
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	295,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,848
REVENUE FROM FEDERAL SOURCES	\$759,712
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	934,591
OTHER FINANCING SOURCES	\$934,591
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	67,371,819

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,209,778	
Amount of Tax Relief for Homestead Exclusions	<u>\$908,684</u>	
Total Approx. Tax Revenue:	\$40,118,462	
Approx. Tax Levy for Tax Rate Calculation:	\$41,232,803	
	Allegheny	Total

2018-19 Data		
a. Assessed Value	\$2,334,873,646	\$2,334,873,646
b. Real Estate Mills	17.0710	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,034,173,648	\$2,034,173,648
d. Assessed Value	\$2,348,176,344	\$2,348,176,344
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$39,858,628	\$39,858,628
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$39,858,628	\$39,858,628
(f Total * g)		
i. Base Mills Subject to Index	17.0710	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.23654%	97.23654%
k. Tax Levy Needed	\$41,232,803	\$41,232,803
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	17.5595	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,232,803	\$41,232,803
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,324,119
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,209,778
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,209,778	
Amount of Tax Relief for Homestead Exclusions	<u>\$908,684</u>	
Total Approx. Tax Revenue:	\$40,118,462	
Approx. Tax Levy for Tax Rate Calculation:	\$41,232,803	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.4636	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0959	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,007,612	\$41,007,612
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$225,191	\$225,191
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$218,968	\$218,968

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,661.18	
Number of Homestead/Farmstead Properties	9141	9141
Median Assessed Value of Homestead Properties		\$130,100

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,209,778
Amount of Tax Relief for Homestead Exclusions	<u>\$908,684</u>
Total Approx. Tax Revenue:	\$40,118,462
Approx. Tax Levy for Tax Rate Calculation:	\$41,232,803
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$908,684	Lowering RE Tax Rate	\$0	\$908,684
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$908,684

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103021752 Chartiers Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/5/2019 1:12:39 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
Allegheny	2,348,176,344	17.5595	41,232,803			97.23654%	
Totals:	2,348,176,344		41,232,803	- 908,684 =	40,324,119 X	97.23654% =	39,209,778
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
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			\$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	65,200	65,200
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						65,200	65,200
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%	5,138,856	5,138,856
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	875,000	875,000
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			0.7500	0.000	500,000	500,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						6,513,856	6,513,856
Total Act 511, Current Taxes							6,579,056
Act 511 Tax Limit -->				2,034,173,648 X	12	24,410,084	
				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>	17.0710	17.5595	2.87%	No	2.3%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.3%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	2.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,739,270
1200 Special Programs - Elementary / Secondary	7,727,928
1300 Vocational Education	791,682
1500 Nonpublic School Programs	21,241
Total Instruction	\$42,280,121
2000 Support Services	
2100 Support Services - Students	1,761,518
2200 Support Services - Instructional Staff	1,624,260
2300 Support Services - Administration	3,525,545
2400 Support Services - Pupil Health	509,371
2500 Support Services - Business	909,811
2600 Operation and Maintenance of Plant Services	5,120,404
2700 Student Transportation Services	4,651,617
2800 Support Services - Central	3,100
2900 Other Support Services	665,876
Total Support Services	\$18,771,502
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,274,715
3300 Community Services	15,350
Total Operation of Non-Instructional Services	\$1,290,065
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,030,131
Total Other Expenditures and Financing Uses	\$5,030,131
Total Estimated Expenditures and Other Financing Uses	\$67,371,819

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,280,506
200 Personnel Services - Employee Benefits	11,925,525
300 Purchased Professional and Technical Services	520,330
400 Purchased Property Services	8,952
500 Other Purchased Services	743,697
600 Supplies	250,178
800 Other Objects	10,082
Total Regular Programs - Elementary / Secondary	\$33,739,270
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,879,241
200 Personnel Services - Employee Benefits	2,260,954
300 Purchased Professional and Technical Services	1,148,182
500 Other Purchased Services	1,369,867
600 Supplies	55,648
800 Other Objects	14,036
Total Special Programs - Elementary / Secondary	\$7,727,928
1300 <u>Vocational Education</u>	
500 Other Purchased Services	791,682
Total Vocational Education	\$791,682
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,241
Total Nonpublic School Programs	\$21,241
Total Instruction	\$42,280,121
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,045,377
200 Personnel Services - Employee Benefits	656,082
300 Purchased Professional and Technical Services	850
500 Other Purchased Services	3,700
600 Supplies	54,959
800 Other Objects	550
Total Support Services - Students	\$1,761,518
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	790,885
200 Personnel Services - Employee Benefits	458,169
300 Purchased Professional and Technical Services	77,764
500 Other Purchased Services	46,820
600 Supplies	151,360
700 Property	94,142
800 Other Objects	5,120
Total Support Services - Instructional Staff	\$1,624,260

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<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,750,575
200 Personnel Services - Employee Benefits	1,005,758
300 Purchased Professional and Technical Services	343,000
500 Other Purchased Services	84,723
600 Supplies	37,725
700 Property	1,409
800 Other Objects	302,355
Total Support Services - Administration	\$3,525,545
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	283,974
200 Personnel Services - Employee Benefits	216,407
300 Purchased Professional and Technical Services	650
400 Purchased Property Services	600
600 Supplies	7,740
Total Support Services - Pupil Health	\$509,371
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	346,444
200 Personnel Services - Employee Benefits	241,165
300 Purchased Professional and Technical Services	190,634
500 Other Purchased Services	5,150
600 Supplies	122,535
800 Other Objects	3,883
Total Support Services - Business	\$909,811
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,069,555
200 Personnel Services - Employee Benefits	1,335,366
300 Purchased Professional and Technical Services	277,841
400 Purchased Property Services	323,935
500 Other Purchased Services	81,057
600 Supplies	1,023,755
800 Other Objects	8,895
Total Operation and Maintenance of Plant Services	\$5,120,404
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,453,827
200 Personnel Services - Employee Benefits	1,170,044
300 Purchased Professional and Technical Services	11,300
400 Purchased Property Services	63,821
500 Other Purchased Services	639,968
600 Supplies	311,450
800 Other Objects	1,207
Total Student Transportation Services	\$4,651,617
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	2,200

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<u>Description</u>	<u>Amount</u>
800 Other Objects	100
Total Support Services - Central	\$3,100
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,876
800 Other Objects	600,000
Total Other Support Services	\$665,876
Total Support Services	\$18,771,502
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	634,323
200 Personnel Services - Employee Benefits	297,392
300 Purchased Professional and Technical Services	164,250
400 Purchased Property Services	7,402
500 Other Purchased Services	22,500
600 Supplies	123,325
800 Other Objects	25,523
Total Student Activities	\$1,274,715
3300 <u>Community Services</u>	
500 Other Purchased Services	12,500
600 Supplies	2,850
Total Community Services	\$15,350
Total Operation of Non-Instructional Services	\$1,290,065
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,525,131
900 Other Uses of Funds	1,505,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,030,131
Total Other Expenditures and Financing Uses	\$5,030,131
TOTAL EXPENDITURES	\$67,371,819

LEA : 103021752 Chartiers Valley SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	7,700,000	5,600,000
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	4,400,000	4,000,000
Other Capital Projects Fund	5,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	932,000	750,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,235,000	2,200,000
Activity Fund	200,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,468,000	\$14,650,500

<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	\$20,468,000	\$14,650,500

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	79,930,000	78,490,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	25,000	25,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	360,000	360,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$80,315,000	\$78,875,000
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	\$80,315,000	\$78,875,000	

<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	\$80,315,000	\$78,875,000

Account Description	Amounts
0810 Nonspendable Fund Balance	753,815
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	732,844
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$732,844
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,486,659