

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

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



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Date

7-1-19

Date

7/1/19

Date

7-1-19

Maria B Aguilar

Contact Person

(724)693-3004

Telephone

Extn :

Extension

mbaguiar@southfayette.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Fayette Township SD	COUNTY : Allegheny	AUN : 103028703
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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	\$62350941
Ending Unassigned Fund Balance	\$1000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.6%

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 7-1-19
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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 : South Fayette Township SD	County : Allegheny	AUN Number : 103028703
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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 7-1-19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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.	The District annual budgets amounts in Budgetary Reserve to allow for unanticipated expenditures in special education, maintenance and athletics. South Fayette is a rapidly growing district and our enrollment has been increasing by more than 4%.
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 District has committed monies for OPEB, PSERS, Capital Projects leaving a small percentage of unassigned funds which is within the allowable percentage.
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 District has committed monies for OPEB, PSERS, Capital Projects leaving a small percentage of unassigned funds which is within the allowable percentage.

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	427,994
0830 Committed Fund Balance	19,694,658
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,611,656

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

\$24,306,314

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	43,360,316
7000 Revenue from State Sources	13,186,693
8000 Revenue from Federal Sources	1,468,315
9000 Other Financing Sources	496,691

Total Estimated Revenues And Other Financing Sources

\$58,512,015

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

\$82,818,329

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	36,151,286
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	44,000
6140 Current Act 511 Taxes - Flat Rate Assessments	74,000
6150 Current Act 511 Taxes - Proportional Assessments	4,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,052,500
6500 Earnings on Investments	675,000
6700 Revenues from LEA Activities	20,297
6800 Revenues from Intermediary Sources / Pass-Through Funds	297,320
6910 Rentals	40,000
6940 Tuition from Patrons	70,000
6990 Refunds and Other Miscellaneous Revenue	47,913

REVENUE FROM LOCAL SOURCES

\$43,360,316

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	3,541,111
7160 Tuition for Orphans Subsidy	14,000
7271 Special Education funds for School-Aged Pupils	1,055,025
7311 Pupil Transportation Subsidy	975,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	534,776
7330 Health Services (Medical, Dental, Nurse, Act 25)	59,000
7340 State Property Tax Reduction Allocation	665,724
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	263,996
7810 State Share of Social Security and Medicare Taxes	1,062,553
7820 State Share of Retirement Contributions	4,925,508

REVENUE FROM STATE SOURCES

\$13,186,693

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	89,431
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	34,154
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,500
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,189,676

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	151,554
REVENUE FROM FEDERAL SOURCES	\$1,468,315
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	496,691
OTHER FINANCING SOURCES	\$486,691
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	58,512,015

Act 1 Index (current): 3.0%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$36,151,286
 Amount of Tax Relief for Homestead Exclusions: \$665,724
 Total Approx. Tax Revenue: \$36,817,010
 Approx. Tax Levy for Tax Rate Calculation: \$39,010,659

Allegheny Total

2018-19 Data

- a. Assessed Value \$1,395,639,756
- b. Real Estate Mills 26.7000
- c. 2017 STEB Market Value \$1,247,331,404
- d. Assessed Value \$1,461,073,356
- e. Assessed Value of New Constr/ Renov \$0

2018-19 Calculations

- f. 2018-19 Tax Levy (a * b) \$37,263,581

2019-20 Calculations

- g. Percent of Total Market Value 100.000000%
- h. Rebalanced 2018-19 Tax Levy (f Total * g) \$37,263,581
- i. Base Mills Subject to Index 26.7000

Calculation of Tax Rates and Levies Generated

- j. Weighted Avg. Collection Percentage 94.27917%
- k. Tax Levy Needed (Approx. Tax Levy * g) \$39,010,659

I. 2019-20 Real Estate Tax Rate

- (k / d * 1000) 26.7000
- m. Tax Levy Generated by Mills \$39,010,659

III.

- n. Tax Levy minus Tax Relief for Homestead Exclusions (l / 1000 * d) \$38,344,935
- (m - Amount of Tax Relief for Homestead Exclusions)
- o. Net Tax Revenue Generated By Mills \$36,151,286
- (n * Est. Pct. Collection)

Act 1 Index (current): 3.0%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$36,151,286
 Amount of Tax Relief for Homestead Exclusions \$665,724
 Total Approx. Tax Revenue: \$36,817,010
 Approx. Tax Levy for Tax Rate Calculation: \$39,010,659
 Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index 27.5010
 (i * (1 + Index))
 q. Mills In Excess of Index 0.0000
 (if (l > p), (l - p))
 r. Maximum Tax Levy Based On Index \$40,180,978
 (p / 1000 * d)
 IV. s. Millage Rate within Index? Yes
 (If l > p Then No)
 t. Tax Levy In Excess of Index \$0
 (if (m > r), (m - r))
 u. Tax Revenue In Excess of Index \$0
 (t * Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$5,316,10
 Number of Homestead/Farmstead Properties 4690
 Median Assessed Value of Homestead Properties \$150,300

Act 1 Index (current): 3.0%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$36,151,286
 Amount of Tax Relief for Homestead Exclusions \$665,724
 Total Approx. Tax Revenue: \$36,817,010
 Approx. Tax Levy for Tax Rate Calculation: \$39,010,659
 Allegheny

State Property Tax Reduction Allocation used for: Homestead Exclusions \$665,724
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0
Amount of Tax Relief from State/Local Sources

Total Lowering RE Tax Rate \$665,724
 \$0
\$665,724

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>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
County Name	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>		
Allegheny	1,461,073,356	26.7000	39,010,659	94.27917%	
Totals:	1,461,073,356		39,010,659	94.27917%	36,151,286
		665,724	38,344,935	X	=
6120	<u>Current Per Capita Taxes, Section 679</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00		44,000	44,000
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	44,000	44,000
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	30,000	30,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			74,000	74,000
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%	3,500,000	3,500,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
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			4,250,000	4,250,000
	Total Act 511, Current Taxes		1,247,331,404 X	12	14,967,977
		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	26.7000	26.7000	0.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,894,103
1200 Special Programs - Elementary / Secondary	6,271,237
1300 Vocational Education	533,907
1400 Other Instructional Programs - Elementary / Secondary	17,501
Total Instruction	\$30,716,748
2000 Support Services	
2100 Support Services - Students	2,241,516
2200 Support Services - Instructional Staff	1,447,288
2300 Support Services - Administration	3,319,596
2400 Support Services - Pupil Health	508,464
2500 Support Services - Business	862,340
2600 Operation and Maintenance of Plant Services	5,804,925
2700 Student Transportation Services	5,192,422
2800 Support Services - Central	1,752,190
2900 Other Support Services	37,565
Total Support Services	\$21,166,306
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,998,093
Total Operation of Non-Instructional Services	\$1,998,093
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,869,794
5900 Budgetary Reserve	600,000
Total Other Expenditures and Financing Uses	\$8,469,794
Total Estimated Expenditures and Other Financing Uses	\$62,350,941

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,897,209
200 Personnel Services - Employee Benefits	8,538,604
300 Purchased Professional and Technical Services	11,637
400 Purchased Property Services	23,353
500 Other Purchased Services	514,202
600 Supplies	602,120
700 Property	298,550
800 Other Objects	8,428
Total Regular Programs - Elementary / Secondary	\$23,894,103
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,728,300
200 Personnel Services - Employee Benefits	1,808,295
300 Purchased Professional and Technical Services	1,019,235
500 Other Purchased Services	673,585
600 Supplies	34,802
800 Other Objects	7,020
Total Special Programs - Elementary / Secondary	\$6,271,237
1300 Vocational Education	
500 Other Purchased Services	533,907
Total Vocational Education	\$533,907
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,850
200 Personnel Services - Employee Benefits	5,051
500 Other Purchased Services	600
Total Other Instructional Programs - Elementary / Secondary	\$17,501
Total Instruction	\$30,716,748
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,321,255
200 Personnel Services - Employee Benefits	792,211
300 Purchased Professional and Technical Services	31,615
500 Other Purchased Services	12,200
600 Supplies	74,665
700 Property	6,750
800 Other Objects	2,820
Total Support Services - Students	\$2,241,516
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	642,496
200 Personnel Services - Employee Benefits	453,733
300 Purchased Professional and Technical Services	111,996
400 Purchased Property Services	39,494
500 Other Purchased Services	54,831

<u>Description</u>	<u>Amount</u>
600 Supplies	127,924
800 Other Objects	16,814
Total Support Services - Instructional Staff	\$1,447,288
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,753,839
200 Personnel Services - Employee Benefits	1,106,682
300 Purchased Professional and Technical Services	276,250
500 Other Purchased Services	113,709
600 Supplies	30,941
800 Other Objects	38,175
Total Support Services - Administration	\$3,319,596
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	238,906
200 Personnel Services - Employee Benefits	156,204
300 Purchased Professional and Technical Services	96,600
400 Purchased Property Services	760
600 Supplies	15,394
800 Other Objects	600
Total Support Services - Pupil Health	\$508,464
2500 Support Services - Business	
100 Personnel Services - Salaries	328,613
200 Personnel Services - Employee Benefits	209,707
300 Purchased Professional and Technical Services	203,500
400 Purchased Property Services	13,000
500 Other Purchased Services	69,820
600 Supplies	16,700
800 Other Objects	21,000
Total Support Services - Business	\$862,340
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,728,699
200 Personnel Services - Employee Benefits	1,156,898
300 Purchased Professional and Technical Services	387,862
400 Purchased Property Services	737,745
500 Other Purchased Services	138,014
600 Supplies	1,441,737
700 Property	204,792
800 Other Objects	9,178
Total Operation and Maintenance of Plant Services	\$5,804,925
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,447,077
200 Personnel Services - Employee Benefits	1,372,772
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	52,000
500 Other Purchased Services	400,725
600 Supplies	410,168

<u>Description</u>	<u>Amount</u>
700 Property	507,180
800 Other Objects	1,500
Total Student Transportation Services	\$5,192,422
2800 Support Services - Central	
100 Personnel Services - Salaries	137,852
200 Personnel Services - Employee Benefits	95,600
300 Purchased Professional and Technical Services	96,780
400 Purchased Property Services	72,135
500 Other Purchased Services	139,786
600 Supplies	244,378
700 Property	959,310
800 Other Objects	6,349
Total Support Services - Central	\$1,752,190
2900 Other Support Services	
500 Other Purchased Services	37,565
Total Other Support Services	\$37,565
Total Support Services	\$21,166,306
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,050,595
200 Personnel Services - Employee Benefits	489,735
300 Purchased Professional and Technical Services	161,720
400 Purchased Property Services	25,010
500 Other Purchased Services	66,698
600 Supplies	157,655
700 Property	8,490
800 Other Objects	38,190
Total Student Activities	\$1,998,093
Total Operation of Non-Instructional Services	\$1,998,093
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,368,679
900 Other Uses of Funds	4,501,115
Total Debt Service / Other Expenditures and Financing Uses	\$7,869,794
5900 Budgetary Reserve	
800 Other Objects	600,000
Total Budgetary Reserve	\$600,000
Total Other Expenditures and Financing Uses	\$8,469,794
TOTAL EXPENDITURES	\$62,350,941

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	20,500,000	18,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	4,571	4,571
Capital Reserve Fund - \$ 690, \$1850	1,017,897	887,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	683,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	910,000	914,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	440,000	440,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,555,468	\$20,745,571
	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>

Long-Term Investments

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

\$23,555,468

\$20,745,571

Long-Term Indebtedness

06/30/2019 Estimate 06/30/2020 Projection

General Fund

0510 Bonds Payable	85,838,200	81,816,067
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,789,470	3,566,387
0540 Accumulated Compensated Absences	668,024	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,863,687	8,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$97,159,381	\$94,282,454

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

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	\$97,159,381	\$94,282,454
Total Long-Term Indebtedness		

Short-Term Payables

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		
Permanent Fund		

Total Short-Term Payables

TOTAL INDEBTEDNESS **\$97,159,381** **\$94,282,454**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	427,994
0830 Committed Fund Balance	19,467,388
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,467,388

5900 Budgetary Reserve

600,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$21,495,382