

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2019



President of the Board - Original Signature Required

6-20-2019

Date



Secretary of the Board - Original Signature Required

6-20-2019

Date



Chief School Administrator - Original Signature Required

6-20-2019

Date

John Maly

(724)775-5600 Extn :11016

Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Valley SD	COUNTY : Beaver	AUN : 127042003
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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	\$36853339
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-20-2019
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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 : Central Valley SD	County : Beaver	AUN Number : 127042003
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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>
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed to Health Insurance increases and Psers expenses

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

642,870

0850 Unassigned Fund Balance

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

\$642,870

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

20,840,426

7000 Revenue from State Sources

15,899,630

8000 Revenue from Federal Sources

534,656

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$37,274,712

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

\$37,917,582

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,358,926
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	339,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,000
6150 Current Act 511 Taxes - Proportional Assessments	2,980,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	274,000
6910 Rentals	20,000
6940 Tuition from Patrons	8,000
6990 Refunds and Other Miscellaneous Revenue	160,000
REVENUE FROM LOCAL SOURCES	\$20,840,426
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,800,118
7271 Special Education funds for School-Aged Pupils	1,632,827
7311 Pupil Transportation Subsidy	700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	237,409
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	841,617
7505 Ready to Learn Block Grant	324,054
7810 State Share of Social Security and Medicare Taxes	607,456
7820 State Share of Retirement Contributions	2,714,149
REVENUE FROM STATE SOURCES	\$15,899,630
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	2,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	344,850
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,324
8517 NCLB, Title IV - 21st Century Schools	26,982
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$534,656
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,274,712

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,358,926
Amount of Tax Relief for Homestead Exclusions	<u>\$841,617</u>
Total Approx. Tax Revenue:	\$17,200,543
Approx. Tax Levy for Tax Rate Calculation:	\$17,971,382

Beaver

Total

2018-19 Data		
a. Assessed Value	\$296,189,182	\$296,189,182
b. Real Estate Mills	57.7400	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,183,071,970	\$1,183,071,970
d. Assessed Value	\$299,523,040	\$299,523,040
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$17,101,963	\$17,101,963
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$17,101,963	\$17,101,963
(f Total * g)		
i. Base Mills Subject to Index	57.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$17,971,382	\$17,971,382
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	60.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,971,382	\$17,971,382
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,129,765
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,358,926
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,358,926	
Amount of Tax Relief for Homestead Exclusions	<u>\$841,617</u>	
Total Approx. Tax Revenue:	\$17,200,543	
Approx. Tax Levy for Tax Rate Calculation:	\$17,971,382	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	59.4144	
q. Mills In Excess of Index (if (l > p), (l - p))	0.5856	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,795,982	\$17,795,982
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$175,400	\$175,400
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$167,507	\$167,507

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$3,073.00	
Number of Homestead/Farmstead Properties	4574	4574
Median Assessed Value of Homestead Properties		\$28,250

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,358,926
Amount of Tax Relief for Homestead Exclusions	<u>\$841,617</u>
Total Approx. Tax Revenue:	\$17,200,543
Approx. Tax Levy for Tax Rate Calculation:	\$17,971,382

Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$841,617	Lowering RE Tax Rate	\$0		\$841,617
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$841,617

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	299,523,040	60.0000	17,971,382			95.50000%	
Totals:	299,523,040		17,971,382	841,617 =	17,129,765 X	95.50000% =	16,358,926

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	42,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 42,000 42,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,340,000	2,340,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	360,000	360,000
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	0.5000	280,000	280,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,980,000 2,980,000

Total Act 511, Current Taxes 3,022,000

Act 511 Tax Limit -->	1,183,071,970 X	12	14,196,864
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Beaver	57.7400	60.0000	3.92%	No	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	2.9%	0.5000	0.5000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,146,616
1200 Special Programs - Elementary / Secondary	4,738,345
1300 Vocational Education	375,000
1400 Other Instructional Programs - Elementary / Secondary	16,327
Total Instruction	\$23,276,288
2000 Support Services	
2100 Support Services - Students	1,004,154
2200 Support Services - Instructional Staff	447,975
2300 Support Services - Administration	1,685,545
2400 Support Services - Pupil Health	412,636
2500 Support Services - Business	489,962
2600 Operation and Maintenance of Plant Services	3,557,590
2700 Student Transportation Services	1,799,837
2800 Support Services - Central	812,426
2900 Other Support Services	25,000
Total Support Services	\$10,235,125
3000 Operation of Non-Instructional Services	
3200 Student Activities	990,863
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$1,000,863
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,341,063
Total Other Expenditures and Financing Uses	\$2,341,063
Total Estimated Expenditures and Other Financing Uses	\$36,853,339

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,163,297
200 Personnel Services - Employee Benefits	6,461,019
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	118,150
500 Other Purchased Services	1,063,200
600 Supplies	260,950
700 Property	28,000
800 Other Objects	27,000
Total Regular Programs - Elementary / Secondary	\$18,146,616
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,051,054
200 Personnel Services - Employee Benefits	1,189,530
300 Purchased Professional and Technical Services	570,135
500 Other Purchased Services	902,076
600 Supplies	19,550
800 Other Objects	6,000
Total Special Programs - Elementary / Secondary	\$4,738,345
1300 <u>Vocational Education</u>	
500 Other Purchased Services	375,000
Total Vocational Education	\$375,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,327
500 Other Purchased Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$16,327
Total Instruction	\$23,276,288
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	591,131
200 Personnel Services - Employee Benefits	352,023
300 Purchased Professional and Technical Services	31,000
500 Other Purchased Services	500
600 Supplies	25,500
800 Other Objects	4,000
Total Support Services - Students	\$1,004,154
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	212,864
200 Personnel Services - Employee Benefits	141,561
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,000
500 Other Purchased Services	14,000
600 Supplies	75,350

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Support Services - Instructional Staff	\$447,975
2300 Support Services - Administration	
100 Personnel Services - Salaries	954,558
200 Personnel Services - Employee Benefits	596,209
300 Purchased Professional and Technical Services	56,000
400 Purchased Property Services	1,000
500 Other Purchased Services	35,628
600 Supplies	16,200
800 Other Objects	25,950
Total Support Services - Administration	\$1,685,545
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	217,878
200 Personnel Services - Employee Benefits	173,908
300 Purchased Professional and Technical Services	1,400
400 Purchased Property Services	500
600 Supplies	17,450
800 Other Objects	1,500
Total Support Services - Pupil Health	\$412,636
2500 Support Services - Business	
100 Personnel Services - Salaries	198,621
200 Personnel Services - Employee Benefits	146,741
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	17,500
500 Other Purchased Services	73,600
600 Supplies	8,000
800 Other Objects	2,500
Total Support Services - Business	\$489,962
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,338,464
200 Personnel Services - Employee Benefits	1,018,969
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	671,000
500 Other Purchased Services	100,157
600 Supplies	307,000
700 Property	40,000
Total Operation and Maintenance of Plant Services	\$3,557,590
2700 Student Transportation Services	
500 Other Purchased Services	1,794,837
800 Other Objects	5,000
Total Student Transportation Services	\$1,799,837
2800 Support Services - Central	
100 Personnel Services - Salaries	72,200
200 Personnel Services - Employee Benefits	52,226

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	358,500
500 Other Purchased Services	2,500
600 Supplies	297,000
700 Property	30,000
Total Support Services - Central	\$812,426
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,235,125
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	430,327
200 Personnel Services - Employee Benefits	258,499
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	30,500
500 Other Purchased Services	91,750
600 Supplies	122,487
700 Property	20,000
800 Other Objects	36,300
Total Student Activities	\$990,863
3300 <u>Community Services</u>	
800 Other Objects	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$1,000,863
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,201,063
900 Other Uses of Funds	1,140,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,341,063
Total Other Expenditures and Financing Uses	\$2,341,063
TOTAL EXPENDITURES	\$36,853,339

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	6,500,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	200,000	200,000
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	\$6,700,000	\$7,200,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$6,700,000** **\$7,200,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	35,000,000	33,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$35,000,000	\$33,500,000
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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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

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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 Permanent Fund		
Total Long-Term Indebtedness	\$35,000,000	\$33,500,000

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	\$35,000,000	\$33,500,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,064,243
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,064,243

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,064,243
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