

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2019



President of the Board - Original Signature Required5-20-19

Date

Secretary of the Board - Original Signature Required5-21-19

Date

Chief School Administrator - Original Signature Required5-21-19

Date

Robert F Geletko

(412)344-2099 Extn :

Contact Person

Telephone Extension

rgeletko@mtlisd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mt Lebanon SD	COUNTY : Allegheny	AUN : 103026402
------------------------------------	-----------------------	--------------------

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	\$102625872
Ending Unassigned Fund Balance	\$6364142
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

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 5-21-19
---	-----------------

DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

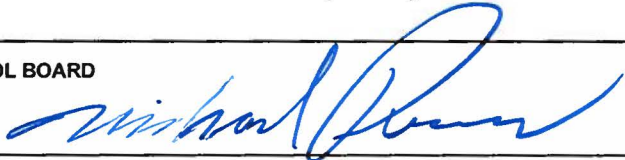
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mt Lebanon SD	County : Allegheny	AUN Number : 103026402
--	------------------------------	----------------------------------

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 5-20-19
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	For unknown expenses
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For Capital Projects and OPEB

<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	140,644	
0820 Restricted Fund Balance	388,531	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	8,397,729	
0850 Unassigned Fund Balance	5,935,999	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,333,728</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	77,260,803	
7000 Revenue from State Sources	23,664,949	
8000 Revenue from Federal Sources	700,120	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$101,625,872</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$115,959,600</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,986,120
6113 Public Utility Realty Taxes	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	9,011,114
6400 Delinquencies on Taxes Levied / Assessed by the LEA	825,000
6500 Earnings on Investments	878,569
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	850,000
6910 Rentals	100,000
6940 Tuition from Patrons	430,000
REVENUE FROM LOCAL SOURCES	\$77,260,803
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,567,060
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,881,129
7311 Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,434,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,708,020
7501 PA Accountability Grants	418,618
7810 State Share of Social Security and Medicare Taxes	1,896,288
7820 State Share of Retirement Contributions	8,499,834
REVENUE FROM STATE SOURCES	\$23,664,949
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	324,741
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,142
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,237
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	\$700,120
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,625,872

AUN: 103026402 Mt Lebanon SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/7/2019 11:34:00 AM

Page - 1 of 3

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,986,120
Amount of Tax Relief for Homestead Exclusions	<u>\$1,708,020</u>
Total Approx. Tax Revenue:	\$66,694,140
Approx. Tax Levy for Tax Rate Calculation:	\$68,766,239
	Allegheny

Total

2018-19 Data

a. Assessed Value	\$2,764,766,528	\$2,764,766,528
b. Real Estate Mills	24.3200	

I. 2019-20 Data

c. 2017 STEB Market Value	\$2,625,133,850	\$2,625,133,850
d. Assessed Value	\$2,773,950,728	\$2,773,950,728
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$67,239,122	\$67,239,122
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$67,239,122	\$67,239,122
(f Total * g)		
i. Base Mills Subject to Index	24.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.91000%	96.91000%
k. Tax Levy Needed	\$68,766,239	\$68,766,239
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate	24.7900	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$68,766,239	\$68,766,239
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,058,219
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,986,120
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,986,120
Amount of Tax Relief for Homestead Exclusions	<u>\$1,708,020</u>
Total Approx. Tax Revenue:	\$66,694,140
Approx. Tax Levy for Tax Rate Calculation:	\$68,766,239
	Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index	24.8793	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$69,013,952	\$69,013,952
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,438.95	
Number of Homestead/Farmstead Properties	9268	9268
Median Assessed Value of Homestead Properties		\$199,400

AUN: 103026402 Mt Lebanon SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/7/2019 11:34:00 AM

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,986,120
Amount of Tax Relief for Homestead Exclusions	<u>\$1,708,020</u>
Total Approx. Tax Revenue:	\$66,694,140
Approx. Tax Levy for Tax Rate Calculation:	\$68,766,239
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,708,020	Lowering RE Tax Rate	\$0	\$1,708,020
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,708,020

CODE6111 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>
Allegheny	2,773,950,728	24.7900	68,766,239			96.91000%	
Totals:	2,773,950,728		68,766,239	- 1,708,020 =	67,058,219 X	96.91000% =	64,986,120

	<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	50,000
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			50,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,161,114
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			9,011,114
Total Act 511, Current Taxes			9,061,114
Act 511 Tax Limit -->		2,625,133,850 X	12
		Market Value	Mills
			31,501,606
			(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	24.3200	24.7900	1.94%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	50,212,516
1200 Special Programs - Elementary / Secondary	9,760,931
1300 Vocational Education	366,000
1400 Other Instructional Programs - Elementary / Secondary	425,214
1600 Adult Education Programs	230,517
Total Instruction	\$60,995,178
2000 Support Services	
2100 Support Services - Students	4,293,582
2200 Support Services - Instructional Staff	2,313,897
2300 Support Services - Administration	6,086,365
2400 Support Services - Pupil Health	977,180
2500 Support Services - Business	1,025,085
2600 Operation and Maintenance of Plant Services	9,997,466
2700 Student Transportation Services	1,630,940
2800 Support Services - Central	1,330,090
2900 Other Support Services	85,000
Total Support Services	\$27,739,605
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,254,583
3300 Community Services	400,788
Total Operation of Non-Instructional Services	\$2,655,371
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	11,235,718
Total Other Expenditures and Financing Uses	\$11,235,718
Total Estimated Expenditures and Other Financing Uses	\$102,625,872

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,546,025
200 Personnel Services - Employee Benefits	18,249,142
300 Purchased Professional and Technical Services	919,889
400 Purchased Property Services	15,690
500 Other Purchased Services	579,740
600 Supplies	807,264
700 Property	84,796
800 Other Objects	9,970
Total Regular Programs - Elementary / Secondary	\$50,212,516
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,941,029
200 Personnel Services - Employee Benefits	3,081,380
300 Purchased Professional and Technical Services	1,010,000
500 Other Purchased Services	617,750
600 Supplies	110,772
Total Special Programs - Elementary / Secondary	\$9,760,931
1300 Vocational Education	
500 Other Purchased Services	366,000
Total Vocational Education	\$366,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	116,247
200 Personnel Services - Employee Benefits	72,717
300 Purchased Professional and Technical Services	210,000
500 Other Purchased Services	20,000
600 Supplies	6,250
Total Other Instructional Programs - Elementary / Secondary	\$425,214
1600 Adult Education Programs	
100 Personnel Services - Salaries	129,560
200 Personnel Services - Employee Benefits	85,356
400 Purchased Property Services	4,294
500 Other Purchased Services	10,557
600 Supplies	750
Total Adult Education Programs	\$230,517
Total Instruction	\$60,995,178
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,687,574
200 Personnel Services - Employee Benefits	1,526,752
300 Purchased Professional and Technical Services	14,500
600 Supplies	64,756
Total Support Services - Students	\$4,293,582

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,242,120
200 Personnel Services - Employee Benefits	883,964
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,000
500 Other Purchased Services	39,100
600 Supplies	134,613
800 Other Objects	1,100
Total Support Services - Instructional Staff	\$2,313,897
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,337,468
200 Personnel Services - Employee Benefits	2,024,530
300 Purchased Professional and Technical Services	343,000
400 Purchased Property Services	14,000
500 Other Purchased Services	286,000
600 Supplies	65,867
700 Property	500
800 Other Objects	15,000
Total Support Services - Administration	\$6,086,365
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	586,323
200 Personnel Services - Employee Benefits	371,051
300 Purchased Professional and Technical Services	7,126
600 Supplies	12,680
Total Support Services - Pupil Health	\$977,180
2500 Support Services - Business	
100 Personnel Services - Salaries	395,524
200 Personnel Services - Employee Benefits	250,561
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	310,000
500 Other Purchased Services	6,000
600 Supplies	54,000
Total Support Services - Business	\$1,025,085
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,228,240
200 Personnel Services - Employee Benefits	2,595,312
300 Purchased Professional and Technical Services	438,146
400 Purchased Property Services	488,723
500 Other Purchased Services	382,140
600 Supplies	1,788,605
700 Property	76,000
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$9,997,466
2700 Student Transportation Services	
100 Personnel Services - Salaries	349,689

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	207,399
500 Other Purchased Services	1,038,852
600 Supplies	35,000
Total Student Transportation Services	\$1,630,940
2800 Support Services - Central	
100 Personnel Services - Salaries	582,171
200 Personnel Services - Employee Benefits	395,169
300 Purchased Professional and Technical Services	246,000
400 Purchased Property Services	12,600
500 Other Purchased Services	15,000
600 Supplies	4,150
700 Property	50,000
800 Other Objects	25,000
Total Support Services - Central	\$1,330,090
2900 Other Support Services	
500 Other Purchased Services	85,000
Total Other Support Services	\$85,000
Total Support Services	\$27,739,605
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,237,958
200 Personnel Services - Employee Benefits	747,921
300 Purchased Professional and Technical Services	61,956
400 Purchased Property Services	19,863
500 Other Purchased Services	21,480
600 Supplies	151,275
800 Other Objects	14,130
Total Student Activities	\$2,254,583
3300 Community Services	
100 Personnel Services - Salaries	221,239
200 Personnel Services - Employee Benefits	158,649
300 Purchased Professional and Technical Services	400
600 Supplies	20,500
Total Community Services	\$400,788
Total Operation of Non-Instructional Services	\$2,655,371
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,235,718
Total Interfund Transfers - Out	\$11,235,718
Total Other Expenditures and Financing Uses	\$11,235,718
TOTAL EXPENDITURES	\$102,625,872

Cash and Short-Term Investments**06/30/2019 Estimate****06/30/2020 Projection**

General Fund	25,000,000	25,000,000
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		
Other Capital Projects Fund	2,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	150,000	50,000
Permanent Fund		

Total Cash and Short-Term Investments**\$27,510,000****\$27,310,000****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

\$27,510,000

\$27,310,000

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

0510 Bonds Payable	135,215,000	129,840,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,200,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$140,915,000	\$135,540,000

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

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		
Total Long-Term Indebtedness	\$140,915,000	\$135,540,000

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****\$140,915,000****\$135,540,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	140,644
0820 Restricted Fund Balance	388,531
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,969,586
0850 Unassigned Fund Balance	6,364,142
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,333,728

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,862,903
--	---------------------