

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

6-17-19
Date


Secretary of the Board - Original Signature Required

6-17-19
Date


Chief School Administrator - Original Signature Required

6-17-19
Date

Hamsini Rajgopal
Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny Valley SD	COUNTY : Allegheny	AUN : 103020603
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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	\$23002665
Ending Unassigned Fund Balance	\$1766678
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-17-19
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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 : Allegheny Valley SD	County : Allegheny	AUN Number : 103020603
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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 May 29, 2019
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$17,052.00 Function 2900, Object 200: \$142,304.00	Object 200 Includes healthcare costs of retirees.
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.	Undesignated fund balance will be utilized for future needs.
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 held in reserve for future Capital Projects and improvements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds held in reserve for future PSERS and Healthcare increases, and Capital improvements.

AMOUNTS

ITEM

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

0810 Nonspendable Fund Balance	20,881
0820 Restricted Fund Balance	4,495,948
0830 Committed Fund Balance	5,154,830
0840 Assigned Fund Balance	1,766,678
0850 Unassigned Fund Balance	

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

\$11,417,456

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	16,334,369
7000 Revenue from State Sources	6,410,054
8000 Revenue from Federal Sources	258,242
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$23,002,665

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

\$34,420,121

Amount

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,362,392
6113 Public Utility Realty Taxes	16,100
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	26,368
6150 Current Act 511 Taxes - Proportional Assessments	1,135,509
6400 Delinquencies on Taxes Levied / Assessed by the LEA	514,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,000
6910 Rentals	5,000
6990 Refunds and Other Miscellaneous Revenue	40,000
	\$16,334,369
REVENUE FROM LOCAL SOURCES	
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,691,158
7271 Special Education funds for School-Aged Pupils	711,132
7311 Pupil Transportation Subsidy	265,067
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	280,013
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	396,402
7505 Ready to Learn Block Grant	104,493
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	18,660
7810 State Share of Social Security and Medicare Taxes	352,000
7820 State Share of Retirement Contributions	1,566,129
	\$6,410,054
REVENUE FROM STATE SOURCES	
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	207,113
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	31,129
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
	\$258,242
REVENUE FROM FEDERAL SOURCES	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,002,665

Act 1 Index (current): 2.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$14,362,392
 Amount of Tax Relief for Homestead Exclusions \$395,402
 Total Approx. Tax Revenue: \$14,758,794
 Approx. Tax Levy for Tax Rate Calculation: \$15,719,964
 Allegheny

Total

2018-19 Data

a. Assessed Value	\$746,985,049	\$746,985,049
b. Real Estate Mills	20.8377	
c. 2017 STEB Market Value	\$654,114,036	\$654,114,036
d. Assessed Value	\$754,400,149	\$754,400,149
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$15,565,450	\$15,565,450
(a * b)		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2018-19 Tax Levy	\$15,565,450	\$15,565,450

2019-20 Calculations

i. Base Mills Subject to Index	20.8377	
(f Total * g)		
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.72750%	93.72750%
k. Tax Levy Needed	\$15,719,964	\$15,719,964
(Approx. Tax Levy * g)		
l. 2019-20 Real Estate Tax Rate	20.8377	

2019-20 Calculations

m. Tax Levy Generated by Mills	\$15,719,964	\$15,719,964
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$15,323,562	\$15,323,562
(m - Amount of Tax Relief for Homestead Exclusions)		

Net Tax Revenue Generated By Mills

o. Net Tax Revenue Generated By Mills	\$14,362,392	\$14,362,392
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$14,362,392
 Amount of Tax Relief for Homestead Exclusions: ~~\$396,402~~
 Total Approx. Tax Revenue: \$14,758,794
 Approx. Tax Levy for Tax Rate Calculation: \$15,719,964
 Allegheny

Total

Index Maximums

- p. Maximum Mills Based On Index (i * (1 + Index)) 21.3169
- q. Mills In Excess of Index (if (l > p), (l - p)) 0.0000
- r. Maximum Tax Levy Based On Index (p / 1000 * d) \$16,081.473
- IV. s. Millage Rate within Index? Yes
- t. Tax Levy In Excess of Index (if (m > r), (m - r)) \$0
- u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) \$0

\$16,081.473

\$0

\$0

Information Related to Property Tax Relief

- V. Assessed Value Exclusion per Homestead \$6,457.32
- Number of Homestead/Farmstead Properties 2946
- Median Assessed Value of Homestead Properties \$99,000

2946

\$99,000

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$14,362,392

Amount of Tax Relief for Homestead Exclusions ~~\$396,402~~

Total Approx. Tax Revenue: \$14,758,794

Approx. Tax Levy for Tax Rate Calculation: \$15,719,964

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$396,402

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0

Amount of Tax Relief from State/Local Sources

\$396,402

\$0

Lowering RE Tax Rate

\$0

\$396,402

CODE	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
6111	Allegheny	754,400,149	20.8377	15,719,964	396,402	15,323,562	93.72750%	14,362,392
Totals:		754,400,149		15,719,964	=	15,323,562	X	=
6120								Estimated Revenue
								0
6140								Estimated Revenue
								0
6141								0
6142								0
6143								26,368
6144								0
6145								0
6146								0
6149								0
								Estimated Revenue
								26,368
6150								Estimated Revenue
								1,007,048
6151								0
6152								128,461
6153								0
6154								0
6155								0
6156								0
6157								0
6159								0
								Estimated Revenue
								1,135,509
								1,161,877
								7,849,368
								(511 Limit)

CODE	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
	\$0.00		0	0
	\$0.00	\$0.00	0	0
	\$0.00	\$0.00	0	0
	\$5.00	\$0.00	26,368	26,368
	\$0.00	\$0.00	0	0
	\$0.00	\$0.00	0	0
	\$0.00	\$0.00	0	0
	\$0.00	\$0.00	0	0
	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
	0.500%	0.000%	1,007,048	1,007,048
	0.000	0.000	0	0
	0.500%	0.000%	128,461	128,461
	0.000%	0.000%	0	0
	0.000	0.000	0	0
	0.000%	0.000%	0	0
	0.000	0.000	0	0
	0	0	0	0
			1,135,509	1,135,509
				1,161,877
				7,849,368
				(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	20.8377	20.8377	0.00%	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	8,599,258
1200 Special Programs - Elementary / Secondary	2,881,960
1300 Vocational Education	310,870
1400 Other Instructional Programs - Elementary / Secondary	72,000
1500 Nonpublic School Programs	2,700
1800 Pre-Kindergarten	186,011
Total Instruction	\$12,052,799
2000 Support Services	
2100 Support Services - Students	624,494
2200 Support Services - Instructional Staff	710,668
2300 Support Services - Administration	1,683,156
2400 Support Services - Pupil Health	258,586
2500 Support Services - Business	448,951
2600 Operation and Maintenance of Plant Services	2,403,999
2700 Student Transportation Services	1,216,747
2800 Support Services - Central	426,870
2900 Other Support Services	179,356
Total Support Services	\$7,952,827
3000 Operation of Non-Instructional Services	
3200 Student Activities	700,470
3300 Community Services	22,100
Total Operation of Non-Instructional Services	\$722,570
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,240,969
5200 Interfund Transfers - Out	33,500
Total Other Expenditures and Financing Uses	\$2,274,469
Total Estimated Expenditures and Other Financing Uses	\$23,002,665

Estimated Expenditures and Other Financing Uses: Detail

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,650,638
200 Personnel Services - Employee Benefits	3,057,390
300 Purchased Professional and Technical Services	216,030
400 Purchased Property Services	32,660
500 Other Purchased Services	281,965
600 Supplies	227,824
700 Property	119,071
800 Other Objects	13,680
Total Regular Programs - Elementary / Secondary	\$8,599,258
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,162,307
200 Personnel Services - Employee Benefits	705,201
300 Purchased Professional and Technical Services	523,506
500 Other Purchased Services	470,480
600 Supplies	15,026
800 Other Objects	5,440
Total Special Programs - Elementary / Secondary	\$2,881,960
1300 Vocational Education	
500 Other Purchased Services	310,870
Total Vocational Education	\$310,870
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	72,000
Total Other Instructional Programs - Elementary / Secondary	\$72,000
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	2,700
Total Nonpublic School Programs	\$2,700
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	111,154
200 Personnel Services - Employee Benefits	72,857
600 Supplies	2,000
Total Pre-Kindergarten	\$186,011
Total Instruction	\$12,052,799
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	317,023
200 Personnel Services - Employee Benefits	237,528
300 Purchased Professional and Technical Services	52,655
400 Purchased Property Services	3,234
500 Other Purchased Services	6,600
600 Supplies	5,041
800 Other Objects	2,413

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	
2200 <u>Support Services - Instructional Staff</u>	\$624,494
100 Personnel Services - Salaries	385,038
200 Personnel Services - Employee Benefits	211,256
300 Purchased Professional and Technical Services	48,600
400 Purchased Property Services	6,900
500 Other Purchased Services	1,000
600 Supplies	54,874
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$710,668
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	844,786
200 Personnel Services - Employee Benefits	543,015
300 Purchased Professional and Technical Services	150,600
400 Purchased Property Services	20,478
500 Other Purchased Services	40,800
600 Supplies	46,177
800 Other Objects	37,300
Total Support Services - Administration	\$1,683,156
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	152,089
200 Personnel Services - Employee Benefits	80,347
300 Purchased Professional and Technical Services	14,100
500 Other Purchased Services	1,000
600 Supplies	11,050
Total Support Services - Pupil Health	\$258,586
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	208,696
200 Personnel Services - Employee Benefits	140,794
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	37,461
500 Other Purchased Services	24,500
600 Supplies	13,500
800 Other Objects	2,000
Total Support Services - Business	\$448,951
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	833,830
200 Personnel Services - Employee Benefits	630,003
300 Purchased Professional and Technical Services	6,850
400 Purchased Property Services	284,646
500 Other Purchased Services	85,600
600 Supplies	461,650
700 Property	98,100
800 Other Objects	3,320
Total Operation and Maintenance of Plant Services	\$2,403,999

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	33,762
200 Personnel Services - Employee Benefits	14,425
500 Other Purchased Services	1,168,060
600 Supplies	500
Total Student Transportation Services	\$1,216,747
2800 Support Services - Central	
100 Personnel Services - Salaries	140,978
200 Personnel Services - Employee Benefits	100,392
300 Purchased Professional and Technical Services	94,200
400 Purchased Property Services	41,200
500 Other Purchased Services	31,100
600 Supplies	5,800
700 Property	13,200
Total Support Services - Central	\$426,870
2900 Other Support Services	
100 Personnel Services - Salaries	17,052
200 Personnel Services - Employee Benefits	142,304
500 Other Purchased Services	20,000
Total Other Support Services	\$179,356
Total Support Services	\$7,952,827
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	370,854
200 Personnel Services - Employee Benefits	167,053
300 Purchased Professional and Technical Services	43,463
400 Purchased Property Services	4,000
500 Other Purchased Services	62,400
600 Supplies	40,200
800 Other Objects	12,500
Total Student Activities	\$700,470
3300 Community Services	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	100
600 Supplies	2,000
800 Other Objects	5,000
Total Community Services	\$22,100
Total Operation of Non-Instructional Services	\$722,570
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,005,969
900 Other Uses of Funds	1,235,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,240,969

<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	33,500
900 Other Uses of Funds	\$33,500
Total Interfund Transfers - Out	\$2,274,469
Total Other Expenditures and Financing Uses	\$23,002,665
TOTAL EXPENDITURES	

Cash and Short-Term Investments

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

7,370,709 8,000,000

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	4,000,000	4,000,000
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 \$11,370,709 \$12,000,000

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

\$11,370,709

\$12,000,000

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

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

Long-Term Indebtedness

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

06/30/2019 Estimate

06/30/2020 Projection

Long-Term Indebtedness

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

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

Long-Term Indebtedness

- 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

	\$35,861,604	\$33,662,435
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Total Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Short-Term Payables

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	\$35,861,604	\$33,662,435

TOTAL INDEBTEDNESS

Account Description	Amounts
0810 Nonspendable Fund Balance	20,881
0820 Restricted Fund Balance	.
0830 Committed Fund Balance	4,495,948
0840 Assigned Fund Balance	5,154,830
0850 Unassigned Fund Balance	1,766,678
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,417,456

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$11,438,337