

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/18/2019



President of the Board - Original Signature Required

6-27-19

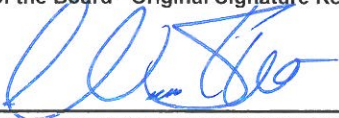
Date



Secretary of the Board - Original Signature Required

6-27-19

Date



Chief School Administrator - Original Signature Required

6-27-19

Date

Paul A Schott

Contact Person

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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 : Gateway SD	COUNTY : Allegheny	AUN : 103024102
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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	\$77269000
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 6-27-19
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DUE DATE: AUGUST 15, 2019

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

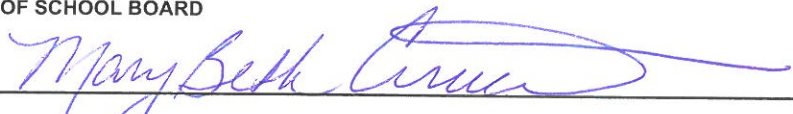
24 PS 6-687(a)(1)

(03/2006)

School District Name : Gateway SD	County : Allegheny	AUN Number : 103024102
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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 5/14/19
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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>
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 Gateway School District has adopted a Final General Fund Budget with no real estate tax increase and the utilization of \$246,839 from the Committed Fund Balance for the 2019-2020 fiscal year.

<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	765,131
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,667,514
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,930,161
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,597,675</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	53,192,082
7000 Revenue from State Sources	20,397,527
8000 Revenue from Federal Sources	1,502,391
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$75,092,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,689,675</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	43,869,360
6113 Public Utility Realty Taxes	51,000
6140 Current Act 511 Taxes - Flat Rate Assessments	124,000
6150 Current Act 511 Taxes - Proportional Assessments	6,217,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,222,000
6500 Earnings on Investments	600,015
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	736,065
6910 Rentals	106,150
6990 Refunds and Other Miscellaneous Revenue	211,492

REVENUE FROM LOCAL SOURCES \$53,192,082**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,953,702
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,224,116
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	140,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	454,449
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,458,878
7505 Ready to Learn Block Grant	385,880
7810 State Share of Social Security and Medicare Taxes	1,245,997
7820 State Share of Retirement Contributions	5,569,505

REVENUE FROM STATE SOURCES \$20,397,527**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	719,260
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	126,796
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	17,040
8517 NCLB, Title IV - 21st Century Schools	53,295
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	570,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	16,000

REVENUE FROM FEDERAL SOURCES \$1,502,391**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 75,092,000**

Act 1 Index (current): 2.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$43,869,379
\$1,458,878
\$45,328,257
\$47,342,214

Allegheny Total

2018-19 Data

a. Assessed Value	\$2,374,052,628	\$2,374,052,628
b. Real Estate Mills	19.8675	

I. 2019-20 Data

c. 2017 STEB Market Value	\$2,227,227,483	\$2,227,227,483
d. Assessed Value	\$2,382,896,398	\$2,382,896,398
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$47,166,491	\$47,166,491
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$47,166,491	\$47,166,491
(f Total * g)		
i. Base Mills Subject to Index	19.8675	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.61070%	95.61070%
k. Tax Levy Needed	\$47,342,214	\$47,342,214
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate **19.8675**
(k / d * 1000)

l. Tax Levy Generated by Mills	\$47,342,194	\$47,342,194
(l / 1000 * d)		
m. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,883,316
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,869,360
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$43,869,379

\$1,458,878

\$45,328,257

\$47,342,214

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

20.4039

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$48,620,380

\$48,620,380

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

\$9,112.37

Number of Homestead/Farmstead Properties

8069

8069

Median Assessed Value of Homestead Properties

\$112,800

Act 1 Index (current): 2.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$43,869,379
Amount of Tax Relief for Homestead Exclusions	<u>\$1,458,878</u>
Total Approx. Tax Revenue:	\$45,328,257
Approx. Tax Levy for Tax Rate Calculation:	\$47,342,214
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,458,878	Lowering RE Tax Rate	\$0	\$1,458,878
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,458,878

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>
Allegheny	2,382,896,398	19.8675	47,342,194			95.61070%	
Totals:	2,382,896,398		47,342,194	1,458,878	45,883,316	95.61070%	43,869,360

	<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	124,000
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			124,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,915,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	652,000
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	0.5000	0.000	1,650,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			6,217,000
Total Act 511, Current Taxes			6,341,000
Act 511 Tax Limit -->		2,227,227,483	12
		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	19.8675	19.8675	0.00%	Yes	2.7%				
	<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	2.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	2.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,615,310
1200 Special Programs - Elementary / Secondary	15,595,860
1300 Vocational Education	2,318,217
1400 Other Instructional Programs - Elementary / Secondary	266,178
1500 Nonpublic School Programs	30,000
Total Instruction	\$47,825,565
2000 Support Services	
2100 Support Services - Students	2,821,137
2200 Support Services - Instructional Staff	1,892,342
2300 Support Services - Administration	4,289,236
2400 Support Services - Pupil Health	657,933
2500 Support Services - Business	1,010,277
2600 Operation and Maintenance of Plant Services	7,079,498
2700 Student Transportation Services	4,191,721
2800 Support Services - Central	552,917
2900 Other Support Services	73,600
Total Support Services	\$22,568,661
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,323,248
3300 Community Services	44,000
Total Operation of Non-Instructional Services	\$1,367,248
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,003,526
5200 Interfund Transfers - Out	1,504,000
Total Other Expenditures and Financing Uses	\$5,507,526
Total Estimated Expenditures and Other Financing Uses	\$77,269,000

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,532,118
200 Personnel Services - Employee Benefits	9,420,070
300 Purchased Professional and Technical Services	963,600
400 Purchased Property Services	27,598
500 Other Purchased Services	2,074,484
600 Supplies	573,660
700 Property	4,750
800 Other Objects	19,030
Total Regular Programs - Elementary / Secondary	\$29,615,310
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,693,853
200 Personnel Services - Employee Benefits	3,856,301
300 Purchased Professional and Technical Services	1,374,000
500 Other Purchased Services	3,559,025
600 Supplies	103,643
800 Other Objects	9,038
Total Special Programs - Elementary / Secondary	\$15,595,860
1300 Vocational Education	
100 Personnel Services - Salaries	1,019,627
200 Personnel Services - Employee Benefits	603,579
400 Purchased Property Services	4,800
500 Other Purchased Services	650,400
600 Supplies	39,641
800 Other Objects	170
Total Vocational Education	\$2,318,217
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,307
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	246,871
Total Other Instructional Programs - Elementary / Secondary	\$266,178
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	30,000
Total Nonpublic School Programs	\$30,000
Total Instruction	\$47,825,565
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,689,665
200 Personnel Services - Employee Benefits	997,846
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	4,500
600 Supplies	35,926

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200
Total Support Services - Students	\$2,821,137
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	402,856
200 Personnel Services - Employee Benefits	220,790
300 Purchased Professional and Technical Services	173,457
400 Purchased Property Services	905,436
500 Other Purchased Services	97,020
600 Supplies	92,783
Total Support Services - Instructional Staff	\$1,892,342
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,187,993
200 Personnel Services - Employee Benefits	1,304,133
300 Purchased Professional and Technical Services	639,480
500 Other Purchased Services	28,025
600 Supplies	107,620
800 Other Objects	21,985
Total Support Services - Administration	\$4,289,236
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	410,860
200 Personnel Services - Employee Benefits	223,508
300 Purchased Professional and Technical Services	15,700
400 Purchased Property Services	55
600 Supplies	7,810
Total Support Services - Pupil Health	\$657,933
2500 Support Services - Business	
100 Personnel Services - Salaries	340,378
200 Personnel Services - Employee Benefits	221,815
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	299,465
600 Supplies	143,619
800 Other Objects	1,500
Total Support Services - Business	\$1,010,277
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,004,833
200 Personnel Services - Employee Benefits	2,034,125
300 Purchased Professional and Technical Services	89,457
400 Purchased Property Services	678,891
500 Other Purchased Services	72,640
600 Supplies	1,080,252
800 Other Objects	119,300
Total Operation and Maintenance of Plant Services	\$7,079,498
2700 Student Transportation Services	
100 Personnel Services - Salaries	76,186

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	55,535
500 Other Purchased Services	3,814,914
600 Supplies	245,086
Total Student Transportation Services	\$4,191,721
2800 Support Services - Central	
100 Personnel Services - Salaries	337,502
200 Personnel Services - Employee Benefits	202,315
400 Purchased Property Services	4,000
500 Other Purchased Services	4,400
800 Other Objects	4,700
Total Support Services - Central	\$552,917
2900 Other Support Services	
500 Other Purchased Services	73,600
Total Other Support Services	\$73,600
Total Support Services	\$22,568,661
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	686,575
200 Personnel Services - Employee Benefits	263,354
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	27,232
500 Other Purchased Services	121,822
600 Supplies	172,640
800 Other Objects	13,625
Total Student Activities	\$1,323,248
3300 Community Services	
600 Supplies	7,000
800 Other Objects	37,000
Total Community Services	\$44,000
Total Operation of Non-Instructional Services	\$1,367,248
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,328,526
900 Other Uses of Funds	2,675,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,003,526
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,504,000
Total Interfund Transfers - Out	\$1,504,000
Total Other Expenditures and Financing Uses	\$5,507,526
TOTAL EXPENDITURES	\$77,269,000

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	9,708,000	7,204,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	587,000	575,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	28,340	24,850
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	84,750	80,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$10,408,090	\$7,883,850
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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 **\$10,408,090** **\$7,883,850**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	43,290,000	40,615,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,205,000	2,202,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	20,000,000	20,500,000
0599 Other Noncurrent Liabilities	115,000,000	117,000,000
Total General Fund	\$180,495,000	\$180,317,000

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

67,000

69,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)	48,000	49,000
0599 Other Noncurrent Liabilities	2,338,000	2,400,000

Total Food Service / Cafeteria Operations Fund	\$2,453,000	\$2,518,000
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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	\$182,948,000	\$182,835,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	5,000,000	5,300,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	37,000	39,000
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	\$5,037,000	\$5,339,000
TOTAL INDEBTEDNESS	\$187,985,000	\$188,174,000

Account Description	Amounts
0810 Nonspendable Fund Balance	765,131
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,420,675
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,420,675

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,185,806
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