

Gateway School District

Mr. Paul A. Schott, MS.Ed., PCSBA
Business Manager & Board Treasurer



TO: The Residents of the Borough of Pitcairn and the Municipality of
Monroeville

FROM: Paul A. Schott, MS. Ed., PCSBA *PA S*

DATE: May 14, 2019

SUBJECT: PDE-2028 – Proposed Final General Fund Budget for the 2019-2020 Fiscal
Year

The General Fund Budget (PDE-2028) is required to be completed and made available for public display by all school districts in the Commonwealth of Pennsylvania by the Pennsylvania Department of Education (PDE) through the passage of Act 46 of 2005. Act 46 of 2005 requires all school districts to prepare their Proposed Final General Fund Budget and to provide the public with the opportunity to examine the Proposed Final General Fund Budget in the summary format associated with the PDE-2028.

The PDE-2028 has always been used by school districts to submit their Final General Fund Budgets to the Commonwealth within fifteen days after the School Board has approved the Final General Fund Budget. In meeting the Commonwealth's requirements, the Gateway School District has prepared the PDE-2028 to disclose the Proposed Final General Fund Budget for the upcoming 2019-2020 fiscal year.

I respectfully submit the Gateway School District's Proposed Final General Fund Budget for the 2019-2020 fiscal year to the residents of the Borough of Pitcairn and the Municipality of Monroeville for their review.

Please be advised this document contains proposed revenue and expenditure projections, and the District is still in the process of finalizing these projections for the 2019-2020 fiscal year. In addition, this document does contain a proposed real estate tax millage increase, and it does contain the proposed utilization of Fund Balance to balance the General Fund Budget. A final real estate tax millage rate and the Final General Fund Budget must be adopted prior to June 30, 2019 for the 2019-2020 fiscal year. Therefore, it is possible for the amounts reflected in this Proposed Final General Fund Budget to potentially change before final adoption by the Gateway Board of School Directors on Tuesday, June 18, 2019 at the June Regular Board Meeting.

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/14/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Paul A Schott

Contact Person

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**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	\$77510000
Ending Unassigned Fund Balance	\$126193
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

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
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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
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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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The Gateway School District has adopted a Proposed Final General Fund Budget with a real estate tax increase and the utilization of \$1,804,000 from the Unassigned Fund Balance for the 2019-2020 fiscal year.
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 Proposed Final General Fund Budget with a real estate tax increase and no utilization of the Committed Fund Balance for the 2019-2020 fiscal year.

ITEM

AMOUNTS

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	1,930,193

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

\$7,597,707

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	53,776,893
7000 Revenue from State Sources	20,426,716
8000 Revenue from Federal Sources	1,502,391
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$75,706,000

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

\$83,303,707

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,509,422
6113 Public Utility Realty Taxes	51,000
6140 Current Act 511 Taxes - Flat Rate Assessments	124,000
6150 Current Act 511 Taxes - Proportional Assessments	6,189,000
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	103,150
6990 Refunds and Other Miscellaneous Revenue	187,241
REVENUE FROM LOCAL SOURCES	\$53,776,893
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,975,496
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,202,839
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	1,271,298
7820 State Share of Retirement Contributions	5,572,876
REVENUE FROM STATE SOURCES	\$20,426,716
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	75,706,000

Act 1 Index (current): 2.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$44,509,648
Amount of Tax Relief for Homestead Exclusions	<u>\$1,458,878</u>
Total Approx. Tax Revenue:	\$45,968,526
Approx. Tax Levy for Tax Rate Calculation:	\$48,011,146

	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	\$2,374,497,268	\$2,374,497,268
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy (a * b)	\$47,166,491	\$47,166,491
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$47,166,491	\$47,166,491
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.8675	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.61220%	95.61220%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$48,011,146	\$48,011,146
I. 2019-20 Real Estate Tax Rate (k / d * 1000)	20.2194	
l. Tax Levy Generated by Mills (I / 1000 * d)	\$48,010,910	\$48,010,910
m. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$46,552,032
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$44,509,422

Act 1 Index (current): 2.7%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		4
Approx. Tax Revenue from RE Taxes:		\$44,509,648
Amount of Tax Relief for Homestead Exclusions		<u>\$1,458,878</u>
Total Approx. Tax Revenue:		\$45,968,526
Approx. Tax Levy for Tax Rate Calculation:		\$48,011,146

	Allegheny	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.4039	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,449,005	\$48,449,005
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,078.00	
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:	\$44,509,648
Amount of Tax Relief for Homestead Exclusions	<u>\$1,458,878</u>
Total Approx. Tax Revenue:	\$45,968,526
Approx. Tax Levy for Tax Rate Calculation:	\$48,011,146
	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	2,374,497,268	20.2194	48,010,910			95.61220%	
Totals:	2,374,497,268		48,010,910	- 1,458,878 =	46,552,032 X	95.61220% =	44,509,422

	<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>Estimated Revenue</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	124,000
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>			124,000
	<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%	3,887,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	591,000
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	1,711,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			6,189,000
Total Act 511, Current Taxes			6,313,000
	Act 511 Tax Limit -->	2,227,227,483 X	12
		Market Value	Mills
			26,726,730
			(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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	19.8675	20.2194	1.78%	Yes	2.7%				
6143	<u>Current Act 511 Local Services Taxes</u> <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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	29,653,928
1300 Vocational Education	15,576,963
1400 Other Instructional Programs - Elementary / Secondary	2,329,162
1500 Nonpublic School Programs	266,188
Total Instruction	30,000
2000 Support Services	\$47,856,241
2100 Support Services - Students	
2200 Support Services - Instructional Staff	2,822,587
2300 Support Services - Administration	1,952,241
2400 Support Services - Pupil Health	4,304,004
2500 Support Services - Business	741,978
2600 Operation and Maintenance of Plant Services	998,282
2700 Student Transportation Services	7,055,559
2800 Support Services - Central	4,191,793
2900 Other Support Services	553,233
Total Support Services	73,600
3000 Operation of Non-Instructional Services	\$22,693,277
3200 Student Activities	
3300 Community Services	1,408,956
Total Operation of Non-Instructional Services	44,000
5000 Other Expenditures and Financing Uses	\$1,452,956
5100 Debt Service / Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,003,526
Total Other Expenditures and Financing Uses	1,504,000
Total Estimated Expenditures and Other Financing Uses	\$5,507,526
Total Estimated Expenditures and Other Financing Uses	\$77,510,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	16,503,688
300 Purchased Professional and Technical Services	9,486,478
400 Purchased Property Services	963,600
500 Other Purchased Services	27,598
600 Supplies	2,074,484
700 Property	574,300
800 Other Objects	4,750
Total Regular Programs - Elementary / Secondary	19,030
	\$29,653,928
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	6,676,170
300 Purchased Professional and Technical Services	3,855,087
500 Other Purchased Services	1,374,000
600 Supplies	3,559,025
800 Other Objects	103,643
Total Special Programs - Elementary / Secondary	9,038
	\$15,576,963
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,019,627
400 Purchased Property Services	604,524
500 Other Purchased Services	4,800
600 Supplies	660,400
800 Other Objects	39,641
Total Vocational Education	170
	\$2,329,162
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	10,000
300 Purchased Professional and Technical Services	4,317
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	246,871
	\$266,188
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	
Total Nonpublic School Programs	30,000
Total Instruction	\$30,000
2000 Support Services	\$47,856,241
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,689,665
300 Purchased Professional and Technical Services	999,416
500 Other Purchased Services	92,000
600 Supplies	4,500
	35,806

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200
Total Support Services - Students	\$2,822,587
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	402,856
200 Personnel Services - Employee Benefits	221,164
300 Purchased Professional and Technical Services	173,457
400 Purchased Property Services	907,670
500 Other Purchased Services	97,020
600 Supplies	150,074
Total Support Services - Instructional Staff	\$1,952,241
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,193,438
200 Personnel Services - Employee Benefits	1,308,456
300 Purchased Professional and Technical Services	644,480
500 Other Purchased Services	28,025
600 Supplies	107,620
800 Other Objects	21,985
Total Support Services - Administration	\$4,304,004
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	469,796
200 Personnel Services - Employee Benefits	248,662
300 Purchased Professional and Technical Services	15,700
400 Purchased Property Services	55
600 Supplies	7,765
Total Support Services - Pupil Health	\$741,978
2500 Support Services - Business	
100 Personnel Services - Salaries	342,974
200 Personnel Services - Employee Benefits	223,224
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	283,367
600 Supplies	143,717
800 Other Objects	1,500
Total Support Services - Business	\$998,282
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,969,872
200 Personnel Services - Employee Benefits	2,020,947
300 Purchased Professional and Technical Services	89,457
400 Purchased Property Services	693,391
500 Other Purchased Services	72,640
600 Supplies	1,089,952
800 Other Objects	119,300
Total Operation and Maintenance of Plant Services	\$7,055,559
2700 Student Transportation Services	
100 Personnel Services - Salaries	76,186

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	
500 Other Purchased Services	55,607
600 Supplies	3,814,914
Total Student Transportation Services	245,086
2800 Support Services - Central	\$4,191,793
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	337,502
400 Purchased Property Services	202,631
500 Other Purchased Services	4,000
800 Other Objects	4,400
Total Support Services - Central	4,700
2900 Other Support Services	\$553,233
500 Other Purchased Services	
Total Other Support Services	73,600
Total Support Services	\$73,600
3000 Operation of Non-Instructional Services	\$22,693,277
3200 Student Activities	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	686,576
300 Purchased Professional and Technical Services	265,261
400 Purchased Property Services	38,000
500 Other Purchased Services	32,032
600 Supplies	161,822
800 Other Objects	211,640
Total Student Activities	13,625
3300 Community Services	\$1,408,956
600 Supplies	
800 Other Objects	7,000
Total Community Services	37,000
Total Operation of Non-Instructional Services	\$44,000
5000 Other Expenditures and Financing Uses	\$1,452,956
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	
900 Other Uses of Funds	1,328,526
Total Debt Service / Other Expenditures and Financing Uses	2,675,000
5200 Interfund Transfers - Out	\$4,003,526
900 Other Uses of Funds	
Total Interfund Transfers - Out	1,504,000
Total Other Expenditures and Financing Uses	\$1,504,000
TOTAL EXPENDITURES	\$5,507,526
	\$77,510,000

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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

Permanent Fund

06/30/2019 Estimate

06/30/2020 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$10,408,090

\$7,883,850

Long-Term Indebtedness

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	48,000	49,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	2,338,000	2,400,000
Child Care Operations Fund	\$2,453,000	\$2,518,000
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

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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	5,667,514
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	126,193
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,793,707

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,558,838
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