

# 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Scott Burchill

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**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
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**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Saint Clair SD	COUNTY : Allegheny	AUN : 103029203
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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	\$85605416
Ending Unassigned Fund Balance	\$4446550
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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)

<b>School District Name :</b> Upper Saint Clair SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103029203
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/20/19
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**DUE DATE:**

**IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	1,300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,300,000
0850 Unassigned Fund Balance	3,858,811
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,158,811</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	67,114,725
7000 Revenue from State Sources	18,072,403
8000 Revenue from Federal Sources	381,027
9000 Other Financing Sources	25,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$85,593,155</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$90,751,966</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	57,292,675
6112 Interim Real Estate Taxes	364,998
6113 Public Utility Realty Taxes	57,500
6150 Current Act 511 Taxes - Proportional Assessments	6,693,552
6400 Delinquencies on Taxes Levied / Assessed by the LEA	640,000
6500 Earnings on Investments	565,000
6700 Revenues from LEA Activities	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	260,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	85,000
6990 Refunds and Other Miscellaneous Revenue	231,000

**REVENUE FROM LOCAL SOURCES \$67,114,725****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,609,832
7271 Special Education funds for School-Aged Pupils	1,967,316
7311 Pupil Transportation Subsidy	849,238
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	775,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,000
7340 State Property Tax Reduction Allocation	1,390,394
7505 Ready to Learn Block Grant	332,045
7810 State Share of Social Security and Medicare Taxes	1,454,842
7820 State Share of Retirement Contributions	6,559,736

**REVENUE FROM STATE SOURCES \$18,072,403****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	78,437
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,078
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	9,500
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	236,012

**REVENUE FROM FEDERAL SOURCES \$381,027**

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 25,000

**OTHER FINANCING SOURCES \$25,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 85,593,155**

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$57,292,675
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,394</u>
Total Approx. Tax Revenue:	\$58,683,069
Approx. Tax Levy for Tax Rate Calculation:	\$60,186,980

Allegheny

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$2,239,282,441	\$2,239,282,441
b. Real Estate Mills	25.8603	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$2,023,166,993	\$2,023,166,993
d. Assessed Value	\$2,281,754,541	\$2,281,754,541
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$57,908,516	\$57,908,516
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$57,908,516	\$57,908,516
(f Total * g)		
i. Base Mills Subject to Index	25.8603	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.44218%	97.44218%
k. Tax Levy Needed	\$60,186,980	\$60,186,980
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>26.3775</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,186,980	\$60,186,980
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$58,796,586
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$57,292,675
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$57,292,675	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,394</u>	
Total Approx. Tax Revenue:	\$58,683,069	
Approx. Tax Levy for Tax Rate Calculation:	\$60,186,980	

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	26.4550	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,363,816	\$60,363,816
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	\$8,804.30	
Number of Homestead/Farmstead Properties	5987	5987
Median Assessed Value of Homestead Properties		\$226,200



Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$57,292,675</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,390,394</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$58,683,069</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$60,186,980</b>
	<b>Allegheny</b>
	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,390,394	Lowering RE Tax Rate	\$0	\$1,390,394
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,390,394</b>

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	2,281,754,541	26.3775	60,186,980			97.44218%	
<b>Totals:</b>	<b>2,281,754,541</b>		<b>60,186,980</b>	- 1,390,394	= 58,796,586	X 97.44218%	= 57,292,675

	<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	\$0.00	\$0.00	0
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 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	11,337,104	5,668,552
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	130,000,000	650,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0015	0.000	250,000,000	375,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes– Proportional Assessments 391,337,104 6,693,552**

**Total Act 511, Current Taxes 6,693,552**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,023,166,993</b>	<b>X</b>	<b>12</b>	<b>24,278,004</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Allegheny	25.8603	26.3775	2.00%	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%			
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	2.3%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	35,462,608
1200 Special Programs - Elementary / Secondary	10,609,033
1300 Vocational Education	270,000
1400 Other Instructional Programs - Elementary / Secondary	223,491
<b>Total Instruction</b>	<b>\$46,565,132</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,766,879
2200 Support Services - Instructional Staff	2,741,723
2300 Support Services - Administration	5,143,690
2400 Support Services - Pupil Health	697,825
2500 Support Services - Business	1,037,202
2600 Operation and Maintenance of Plant Services	8,952,505
2700 Student Transportation Services	4,493,000
2800 Support Services - Central	1,499,586
2900 Other Support Services	61,751
<b>Total Support Services</b>	<b>\$27,394,161</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,841,330
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,841,330</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,269,793
5200 Interfund Transfers - Out	285,000
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,804,793</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$85,605,416</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	21,043,507
200 Personnel Services - Employee Benefits	12,746,444
300 Purchased Professional and Technical Services	214,150
400 Purchased Property Services	41,166
500 Other Purchased Services	383,290
600 Supplies	842,526
700 Property	50,017
800 Other Objects	141,508
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$35,462,608</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,588,628
200 Personnel Services - Employee Benefits	3,203,757
300 Purchased Professional and Technical Services	1,373,260
400 Purchased Property Services	19,588
500 Other Purchased Services	1,258,200
600 Supplies	70,950
800 Other Objects	94,650
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,609,033</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	270,000
<b>Total Vocational Education</b>	<b>\$270,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	146,440
200 Personnel Services - Employee Benefits	75,051
300 Purchased Professional and Technical Services	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$223,491</b>
<b>Total Instruction</b>	<b>\$46,565,132</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,633,303
200 Personnel Services - Employee Benefits	994,676
300 Purchased Professional and Technical Services	70,250
500 Other Purchased Services	11,550
600 Supplies	45,525
800 Other Objects	11,575
<b>Total Support Services - Students</b>	<b>\$2,766,879</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,152,299
200 Personnel Services - Employee Benefits	653,174
300 Purchased Professional and Technical Services	121,425
400 Purchased Property Services	93,364
500 Other Purchased Services	90,933

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<u>Description</u>	<u>Amount</u>
600 Supplies	575,528
700 Property	54,000
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,741,723</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,706,518
200 Personnel Services - Employee Benefits	1,601,012
300 Purchased Professional and Technical Services	550,000
500 Other Purchased Services	145,320
600 Supplies	63,700
800 Other Objects	77,140
<b>Total Support Services - Administration</b>	<b>\$5,143,690</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	404,254
200 Personnel Services - Employee Benefits	249,946
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	875
500 Other Purchased Services	1,400
600 Supplies	25,850
<b>Total Support Services - Pupil Health</b>	<b>\$697,825</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	395,335
200 Personnel Services - Employee Benefits	232,067
300 Purchased Professional and Technical Services	127,000
400 Purchased Property Services	113,600
500 Other Purchased Services	161,200
600 Supplies	6,000
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$1,037,202</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,215,594
200 Personnel Services - Employee Benefits	2,257,246
300 Purchased Professional and Technical Services	1,246,550
400 Purchased Property Services	712,257
500 Other Purchased Services	346,000
600 Supplies	1,127,937
700 Property	46,921
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,952,505</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,545,187
200 Personnel Services - Employee Benefits	714,482
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	257,400
500 Other Purchased Services	1,323,550
600 Supplies	620,348

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	21,633
800 Other Objects	1,400
<b>Total Student Transportation Services</b>	<b>\$4,493,000</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	844,080
200 Personnel Services - Employee Benefits	567,896
300 Purchased Professional and Technical Services	73,000
500 Other Purchased Services	12,110
600 Supplies	2,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,499,586</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	61,751
<b>Total Other Support Services</b>	<b>\$61,751</b>
<b>Total Support Services</b>	<b>\$27,394,161</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	883,130
200 Personnel Services - Employee Benefits	390,216
300 Purchased Professional and Technical Services	164,100
400 Purchased Property Services	52,110
500 Other Purchased Services	3,500
600 Supplies	245,940
700 Property	19,084
800 Other Objects	83,250
<b>Total Student Activities</b>	<b>\$1,841,330</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,841,330</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	4,763,961
900 Other Uses of Funds	4,505,832
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,269,793</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	285,000
<b>Total Interfund Transfers - Out</b>	<b>\$285,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,804,793</b>
<b>TOTAL EXPENDITURES</b>	<b>\$85,605,416</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	13,000,000	13,100,000
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	250,000	125,000
Other Capital Projects Fund	8,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,000	50,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$21,285,000</b>	<b>\$13,275,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$21,285,000</b>	<b>\$13,275,000</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	138,375,000	135,105,000
0520 Extended-Term Financing Agreements Payable	3,132,856	4,029,797
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,950,000	16,750,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$159,957,856</b>	<b>\$157,284,797</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

## 2019-2020 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$159,957,856</b>	<b>\$157,284,797</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$159,957,856</b>	<b>\$157,284,797</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	700,000
0850 Unassigned Fund Balance	4,446,550
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,146,550</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,696,550</b>