

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/09/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jill Regan

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Contact Person

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	<p>Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.</p> <p>Line (u) of RETR Report: \$558,516.00 Approved Referendum Exception Amt: \$0.00</p>	<p>We plan to ask for referendum exceptions based on special education cost increases.</p>

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,994,697
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,994,697</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,704,383
7000 Revenue from State Sources	18,298,043
8000 Revenue from Federal Sources	1,494,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$79,496,426</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,491,123</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,647,883
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	52,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	5,654,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	855,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	100,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$59,704,383
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,632,000
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,758,000
7311 Pupil Transportation Subsidy	800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	663,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,000
7340 State Property Tax Reduction Allocation	956,520
7505 Ready to Learn Block Grant	335,000
7810 State Share of Social Security and Medicare Taxes	1,273,947
7820 State Share of Retirement Contributions	5,708,576
REVENUE FROM STATE SOURCES	\$18,298,043
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8731 ARRA - Build America Bonds	934,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,494,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,496,426

Act 1 Index (current): 2.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,647,883	
Amount of Tax Relief for Homestead Exclusions	<u>\$956,520</u>	
Total Approx. Tax Revenue:	\$52,604,403	
Approx. Tax Levy for Tax Rate Calculation:	\$54,756,398	
	Allegheny	Total

2018-19 Data		
a. Assessed Value	\$2,498,010,835	\$2,498,010,835
b. Real Estate Mills	21.1170	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,257,616,330	\$2,257,616,330
d. Assessed Value	\$2,498,010,835	\$2,498,010,835
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy	\$52,750,495	\$52,750,495
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$52,750,495	\$52,750,495
(f Total * g)		
i. Base Mills Subject to Index	21.1170	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$54,756,398	\$54,756,398
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	21.9200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,756,398	\$54,756,398
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,799,878
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,647,883
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 2.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,647,883	
Amount of Tax Relief for Homestead Exclusions	<u>\$956,520</u>	
Total Approx. Tax Revenue:	\$52,604,403	
Approx. Tax Levy for Tax Rate Calculation:	\$54,756,398	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.6871	
q. Mills In Excess of Index (if l > p), (l - p))	0.2329	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,174,611	\$54,174,611
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$581,787	\$581,787
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$558,516	\$558,516

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$51,647,883
Amount of Tax Relief for Homestead Exclusions	<u>\$956,520</u>
Total Approx. Tax Revenue:	\$52,604,403
Approx. Tax Levy for Tax Rate Calculation:	\$54,756,398
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$956,520	Lowering RE Tax Rate	\$0	\$956,520
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$956,520

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	2,498,010,835	21.9200	54,756,398			96.00000%	
Totals:	2,498,010,835		54,756,398	956,520 =	53,799,878 X	96.00000% =	51,647,883

	<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	80,000
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 80,000 80,000

	<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%	4,800,000	4,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	4,500	4,500
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	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 5,654,500 5,654,500

Total Act 511, Current Taxes 5,734,500

Act 511 Tax Limit -->	2,257,616,330 X	12	27,091,396
	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	21.1170	21.9200	3.81%	No	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%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,009,045
1200 Special Programs - Elementary / Secondary	11,155,022
1300 Vocational Education	2,496,007
1400 Other Instructional Programs - Elementary / Secondary	429,428
1500 Nonpublic School Programs	14,000
Total Instruction	\$47,103,502
2000 Support Services	
2100 Support Services - Students	2,398,085
2200 Support Services - Instructional Staff	2,448,240
2300 Support Services - Administration	4,601,283
2400 Support Services - Pupil Health	828,445
2500 Support Services - Business	596,870
2600 Operation and Maintenance of Plant Services	7,396,541
2700 Student Transportation Services	3,204,292
2800 Support Services - Central	203,879
2900 Other Support Services	70,000
Total Support Services	\$21,747,635
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,628,052
3300 Community Services	670,000
Total Operation of Non-Instructional Services	\$2,298,052
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	580,000
5200 Interfund Transfers - Out	10,761,934
Total Other Expenditures and Financing Uses	\$11,341,934
Total Estimated Expenditures and Other Financing Uses	\$82,491,123

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,767,120
200 Personnel Services - Employee Benefits	11,603,475
300 Purchased Professional and Technical Services	876,700
400 Purchased Property Services	174,000
500 Other Purchased Services	1,016,500
600 Supplies	453,000
700 Property	115,000
800 Other Objects	3,250
Total Regular Programs - Elementary / Secondary	\$33,009,045
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,951,548
200 Personnel Services - Employee Benefits	3,473,174
300 Purchased Professional and Technical Services	861,500
500 Other Purchased Services	1,793,200
600 Supplies	65,000
700 Property	5,000
800 Other Objects	5,600
Total Special Programs - Elementary / Secondary	\$11,155,022
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,077,946
200 Personnel Services - Employee Benefits	676,161
300 Purchased Professional and Technical Services	9,400
400 Purchased Property Services	2,000
500 Other Purchased Services	680,000
600 Supplies	50,500
Total Vocational Education	\$2,496,007
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	158,429
200 Personnel Services - Employee Benefits	109,999
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	150,000
600 Supplies	6,000
Total Other Instructional Programs - Elementary / Secondary	\$429,428
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,000
Total Nonpublic School Programs	\$14,000
Total Instruction	\$47,103,502
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,286,769
200 Personnel Services - Employee Benefits	839,066
300 Purchased Professional and Technical Services	166,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,000
600 Supplies	96,900
800 Other Objects	2,850
Total Support Services - Students	\$2,398,085
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	835,879
200 Personnel Services - Employee Benefits	682,411
300 Purchased Professional and Technical Services	714,200
400 Purchased Property Services	2,500
500 Other Purchased Services	6,500
600 Supplies	104,250
700 Property	100,000
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$2,448,240
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,118,589
200 Personnel Services - Employee Benefits	1,317,944
300 Purchased Professional and Technical Services	1,010,500
400 Purchased Property Services	500
500 Other Purchased Services	30,850
600 Supplies	91,300
800 Other Objects	31,600
Total Support Services - Administration	\$4,601,283
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	464,406
200 Personnel Services - Employee Benefits	343,789
300 Purchased Professional and Technical Services	3,000
600 Supplies	17,250
Total Support Services - Pupil Health	\$828,445
2500 Support Services - Business	
100 Personnel Services - Salaries	263,384
200 Personnel Services - Employee Benefits	182,486
300 Purchased Professional and Technical Services	98,000
500 Other Purchased Services	28,500
600 Supplies	10,000
800 Other Objects	14,500
Total Support Services - Business	\$596,870
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,771,383
200 Personnel Services - Employee Benefits	1,912,218
300 Purchased Professional and Technical Services	439,040
400 Purchased Property Services	575,200
500 Other Purchased Services	414,200
600 Supplies	1,164,000
700 Property	110,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	10,500
Total Operation and Maintenance of Plant Services	\$7,396,541
2700 Student Transportation Services	
100 Personnel Services - Salaries	97,097
200 Personnel Services - Employee Benefits	61,995
300 Purchased Professional and Technical Services	5,700
500 Other Purchased Services	2,959,000
600 Supplies	80,500
Total Student Transportation Services	\$3,204,292
2800 Support Services - Central	
100 Personnel Services - Salaries	109,323
200 Personnel Services - Employee Benefits	67,956
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	3,000
600 Supplies	2,500
800 Other Objects	1,100
Total Support Services - Central	\$203,879
2900 Other Support Services	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$21,747,635
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	788,457
200 Personnel Services - Employee Benefits	400,295
300 Purchased Professional and Technical Services	94,500
400 Purchased Property Services	57,000
500 Other Purchased Services	141,300
600 Supplies	82,500
700 Property	37,000
800 Other Objects	27,000
Total Student Activities	\$1,628,052
3300 Community Services	
700 Property	670,000
Total Community Services	\$670,000
Total Operation of Non-Instructional Services	\$2,298,052
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	280,000
900 Other Uses of Funds	300,000
Total Debt Service / Other Expenditures and Financing Uses	\$580,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$10,761,934
Total Other Expenditures and Financing Uses	\$11,341,934
TOTAL EXPENDITURES	\$82,491,123

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Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,500,000	500,000
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	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,850,000	\$850,000

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		

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Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$1,850,000** **\$850,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	137,060,000	135,000,000
0520 Extended-Term Financing Agreements Payable	937,500	935,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,718,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	25,595,000	26,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$165,310,500	\$163,835,000
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$165,310,500	\$163,835,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$165,310,500	\$163,835,000
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