

LEA Name : Highlands SD

Class : 3

AUN Number : 103024753

County : Allegheny

PRELIMINARY 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

Lori P Byron

(724)226-2400

Extn :4524

Contact Person

Telephone

Extension

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Email Address

2019-2020 Preliminary General Fund Budget

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Validations

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<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.	Funds in reserve for unanticipated events
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds committed for balanced general fund budget and unanticipated capital expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for long-term debt and pension costs

2019-2020 Preliminary General Fund Budget

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Estimated Revenues and Other Financing Sources: Budget Summary

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ITEM

AMOUNTS

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

4,635,250

0840 Assigned Fund Balance

6,172,142

0850 Unassigned Fund Balance

3,589,180

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

\$14,396,572

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

20,370,112

7000 Revenue from State Sources

20,724,144

8000 Revenue from Federal Sources

1,231,002

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$42,325,258

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

\$56,721,830

2019-2020 Preliminary General Fund Budget

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Estimated Revenues and Other Financing Sources: Detail

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,911,094
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	328,012
6120 Current Per Capita Taxes, Section 679	50,800
6140 Current Act 511 Taxes - Flat Rate Assessments	87,500
6150 Current Act 511 Taxes - Proportional Assessments	1,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,215,300
6500 Earnings on Investments	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	594,206
6910 Rentals	7,600
6940 Tuition from Patrons	151,600
6990 Refunds and Other Miscellaneous Revenue	126,000
REVENUE FROM LOCAL SOURCES	\$20,370,112
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,695,955
7271 Special Education funds for School-Aged Pupils	1,932,359
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	1,100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,296,280
7505 Ready to Learn Block Grant	460,757
7810 State Share of Social Security and Medicare Taxes	750,235
7820 State Share of Retirement Contributions	3,144,558
REVENUE FROM STATE SOURCES	\$20,724,144
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	853,438
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	112,936
8517 NCLB, Title IV - 21st Century Schools	64,628
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,231,002
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,325,258

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Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$15,911,094

Amount of Tax Relief for Homestead Exclusions \$1,296,280

Total Approx. Tax Revenue: \$17,207,374

Approx. Tax Levy for Tax Rate Calculation: \$19,377,069

	Allegheny	Total
2018-19 Data		
a. Assessed Value	\$786,726,316	\$786,726,316
b. Real Estate Mills	24.6300	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$723,556,296	\$723,556,296
d. Assessed Value	\$786,726,316	\$786,726,316
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$19,377,069	\$19,377,069
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
II.		
h. Rebalanced 2018-19 Tax Levy	\$19,377,069	\$19,377,069
(f Total * g)		
i. Base Mills Subject to Index	24.6300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.000000%	88.000000%
k. Tax Levy Needed	\$19,377,069	\$19,377,069
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate		
(k / d * 1000)	24.6300	
III.		
m. Tax Levy Generated by Mills	\$19,377,069	\$19,377,069
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,080,789
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,911,094
(n * Est. Pct. Collection)		

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Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$15,911,094

Amount of Tax Relief for Homestead Exclusions \$1,296,280

Total Approx. Tax Revenue: \$17,207,374

Approx. Tax Levy for Tax Rate Calculation: \$19,377,069

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index 25.4427

($i * (1 + \text{Index})$)

q. Mills In Excess of Index 0.0000

(if $i > p$, $(i - p)$)

r. Maximum Tax Levy Based On Index \$20,016,442

($p / 1000 * d$)

\$20,016,442

IV.

s. Millage Rate within Index? Yes

(if $i > p$ Then No)

t. Tax Levy In Excess of Index \$0

(if $(m > r)$, $(m - r)$)

\$0

u. Tax Revenue In Excess of Index \$0

($t * \text{Est. Pct. Collection}$)

\$0

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

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Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$15,911,094

Amount of Tax Relief for Homestead Exclusions \$1,296,280

Total Approx. Tax Revenue: \$17,207,374

Approx. Tax Levy for Tax Rate Calculation: \$19,377,069

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,296,280	Lowering RE Tax Rate	\$0	\$1,296,280
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,296,280

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	786,726,316	24.6300	19,377,069			88.000000%	
Totals:	786,726,316		19,377,069	1,296,280	= 18,080,789 X	88.000000%	= 15,911,094

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00		50,800
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	50,800
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	36,700
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			87,500
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,710,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000
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	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,800,000
Total Act 511, Current Taxes			1,887,500
Act 511 Tax Limit -->	723,556,296 X	12	8,682,676
	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	24.6300	24.6300	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,139,546
1200 Special Programs - Elementary / Secondary	9,059,191
1300 Vocational Education	507,506
1400 Other Instructional Programs - Elementary / Secondary	139,384
1800 Pre-Kindergarten	289,000
Total Instruction	\$30,134,627
2000 Support Services	
2100 Support Services - Students	1,247,525
2200 Support Services - Instructional Staff	842,022
2300 Support Services - Administration	2,751,585
2400 Support Services - Pupil Health	527,079
2500 Support Services - Business	573,032
2600 Operation and Maintenance of Plant Services	4,388,309
2700 Student Transportation Services	2,431,051
2800 Support Services - Central	1,547,901
2900 Other Support Services	23,108
Total Support Services	\$14,331,612
3000 Operation of Non-Instructional Services	
3200 Student Activities	685,883
3300 Community Services	73,665
Total Operation of Non-Instructional Services	\$759,548
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	8,750
Total Facilities Acquisition, Construction and Improvement Services	\$8,750
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	793,875
Total Other Expenditures and Financing Uses	\$793,875
Total Estimated Expenditures and Other Financing Uses	\$46,028,412

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,665,426
200 Personnel Services - Employee Benefits	6,969,789
300 Purchased Professional and Technical Services	333,168
400 Purchased Property Services	5,930
500 Other Purchased Services	1,581,075
600 Supplies	534,807
700 Property	48,982
800 Other Objects	369
Total Regular Programs - Elementary / Secondary	\$20,139,546
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,812,767
200 Personnel Services - Employee Benefits	2,506,379
300 Purchased Professional and Technical Services	993,023
500 Other Purchased Services	1,651,105
600 Supplies	95,917
Total Special Programs - Elementary / Secondary	\$9,059,191
1300 Vocational Education	
100 Personnel Services - Salaries	56,123
200 Personnel Services - Employee Benefits	36,426
500 Other Purchased Services	410,000
600 Supplies	4,957
Total Vocational Education	\$507,506
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	81,715
200 Personnel Services - Employee Benefits	47,417
300 Purchased Professional and Technical Services	390
500 Other Purchased Services	9,462
600 Supplies	400
Total Other Instructional Programs - Elementary / Secondary	\$139,384
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	181,400
200 Personnel Services - Employee Benefits	100,000
600 Supplies	7,600
Total Pre-Kindergarten	\$289,000
Total Instruction	\$30,134,627
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	733,285
200 Personnel Services - Employee Benefits	479,401
300 Purchased Professional and Technical Services	23,200
500 Other Purchased Services	4,036
600 Supplies	7,393

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
800 Other Objects	210
Total Support Services - Students	\$1,247,525
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	429,085
200 Personnel Services - Employee Benefits	360,355
300 Purchased Professional and Technical Services	1,954
400 Purchased Property Services	5,172
500 Other Purchased Services	1,984
600 Supplies	43,087
700 Property	385
Total Support Services - Instructional Staff	\$842,022
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,512,524
200 Personnel Services - Employee Benefits	795,446
300 Purchased Professional and Technical Services	144,234
400 Purchased Property Services	102,987
500 Other Purchased Services	127,712
600 Supplies	42,575
700 Property	7,949
800 Other Objects	18,158
Total Support Services - Administration	\$2,751,585
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	298,607
200 Personnel Services - Employee Benefits	220,686
300 Purchased Professional and Technical Services	1,089
500 Other Purchased Services	43
600 Supplies	6,654
Total Support Services - Pupil Health	\$527,079
2500 Support Services - Business	
100 Personnel Services - Salaries	305,281
200 Personnel Services - Employee Benefits	163,441
300 Purchased Professional and Technical Services	58,769
400 Purchased Property Services	31
500 Other Purchased Services	9,950
600 Supplies	34,250
700 Property	745
800 Other Objects	565
Total Support Services - Business	\$573,032
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,423,759
200 Personnel Services - Employee Benefits	977,563
300 Purchased Professional and Technical Services	301,463
400 Purchased Property Services	644,994
500 Other Purchased Services	122,252
600 Supplies	884,205

<u>Description</u>	<u>Amount</u>
700 Property	33,915
800 Other Objects	158
Total Operation and Maintenance of Plant Services	\$4,388,309
2700 Student Transportation Services	
100 Personnel Services - Salaries	17,154
200 Personnel Services - Employee Benefits	12,895
500 Other Purchased Services	2,401,002
Total Student Transportation Services	\$2,431,051
2800 Support Services - Central	
100 Personnel Services - Salaries	300,818
200 Personnel Services - Employee Benefits	205,568
300 Purchased Professional and Technical Services	395
400 Purchased Property Services	50,011
500 Other Purchased Services	19,288
600 Supplies	294,700
700 Property	677,121
Total Support Services - Central	\$1,547,901
2900 Other Support Services	
500 Other Purchased Services	23,108
Total Other Support Services	\$23,108
Total Support Services	\$14,331,612
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	327,684
200 Personnel Services - Employee Benefits	160,211
300 Purchased Professional and Technical Services	28,028
400 Purchased Property Services	24,283
500 Other Purchased Services	91,138
600 Supplies	53,399
800 Other Objects	1,140
Total Student Activities	\$685,883
3300 Community Services	
100 Personnel Services - Salaries	21,260
200 Personnel Services - Employee Benefits	7,948
300 Purchased Professional and Technical Services	25,426
500 Other Purchased Services	624
600 Supplies	10,907
800 Other Objects	7,500
Total Community Services	\$73,665
Total Operation of Non-Instructional Services	\$759,548
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	8,750

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$8,750
Total Facilities Acquisition, Construction and Improvement Services	\$8,750
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	783,875
900 Other Uses of Funds	10,000
Total Debt Service / Other Expenditures and Financing Uses	\$793,875
Total Other Expenditures and Financing Uses	\$793,875
TOTAL EXPENDITURES	\$46,028,412

2019-2020 Preliminary General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	14,000,000	10,275,000
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 Cash and Short-Term Investments	\$14,000,000	\$10,275,000

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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$14,000,000

\$10,275,000

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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	20,440,000	18,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	8,000,000	8,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,100,000	6,150,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$34,540,000	\$32,420,000
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		

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Schedule Of Indebtedness (DEBT)

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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

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Schedule Of Indebtedness (DEBT)

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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

2019-2020 Preliminary General Fund Budget

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Schedule Of Indebtedness (DEBT)

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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

\$34,540,000

\$32,420,000

2019-2020 Preliminary General Fund Budget

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Schedule Of Indebtedness (DEBT)

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Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	795,000	2,993,000
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		
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	\$795,000	\$2,993,000
TOTAL INDEBTEDNESS	\$35,335,000	\$35,413,000

2019-2020 Preliminary General Fund Budget

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Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,635,250
0840 Assigned Fund Balance	2,378,168
0850 Unassigned Fund Balance	3,680,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,693,418

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,693,418
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