

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2019

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

6/6/2019  
\_\_\_\_\_  
Date

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

June 5, 2019  
\_\_\_\_\_  
Date

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

6/5/19  
\_\_\_\_\_  
Date

John A Zenone  
\_\_\_\_\_  
Contact Person

(412)464-3600      Extn :1805  
\_\_\_\_\_  
Telephone    Extension

jzenone@steelvalleysd.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Steel Valley SD	COUNTY : Allegheny	AUN : 103028833
--------------------------------------	-----------------------	--------------------

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	\$39086222
Ending Unassigned Fund Balance	\$1485168
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.8%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes        
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/5/19
--	----------------

DUE DATE: AUGUST 15, 2019

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

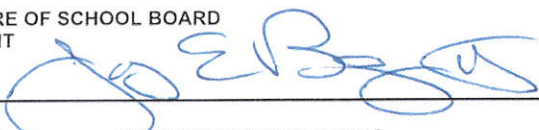
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Steel Valley SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103028833
--	------------------------------	----------------------------------

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> 6/6/2014
---	-------------------------

**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2900, Object 100: \$0.00                      Function 2900, Object 200: \$425,010.00 . Provide a justification.</p>	<p>The District post it's OPEB payments for it's retirees to the 2900 series of account in order to avoid distortion of the operating financials of the District. Retiree benefits are posted to the 2900 series of accounts without any relating salary amounts.</p>
5330	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2900, Object 100: \$0.00                      Function 2900, Object 200: \$425,010.00</p>	<p>The District post it's OPEB payments for it's retirees to the 2900 series of account in order to avoid distortion of the operating financials of the District. Retiree benefits are posted to the 2900 series of accounts without any relating salary amounts.</p>
8080	<p>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.</p>	<p>The Unassigned Fund Balance will be used to mitigate any future Budgetary millage Increases</p>

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	1,973,900
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,973,900</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,642,350
7000 Revenue from State Sources	15,935,140
8000 Revenue from Federal Sources	1,020,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$35,597,490</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$40,571,390</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,649,997
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	1,100
6140 Current Act 511 Taxes - Flat Rate Assessments	35,003
6150 Current Act 511 Taxes - Proportional Assessments	1,955,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,290,000
6500 Earnings on Investments	165,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	410,750
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	45,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,642,350</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,300,000
7271 Special Education funds for School-Aged Pupils	1,465,000
7311 Pupil Transportation Subsidy	145,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	144,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,949
7340 State Property Tax Reduction Allocation	968,651
7505 Ready to Learn Block Grant	351,240
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	159,000
7810 State Share of Social Security and Medicare Taxes	555,000
7820 State Share of Retirement Contributions	2,810,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,935,140</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	825,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	85,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,020,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,597,490</b>

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,649,997	
Amount of Tax Relief for Homestead Exclusions	<u>\$968,651</u>	
Total Approx. Tax Revenue:	\$15,618,648	
Approx. Tax Levy for Tax Rate Calculation:	\$17,088,185	
	<b>Allegheny</b>	<b>Total</b>
<hr/>		
<b>2018-19 Data</b>		
a. Assessed Value	\$713,278,928	\$713,278,928
b. Real Estate Mills	23.4890	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$667,488,232	\$667,488,232
d. Assessed Value	\$705,627,658	\$705,627,658
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$16,754,209	\$16,754,209
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2018-19 Tax Levy	\$16,754,209	\$16,754,209
(f Total * g)		
i. Base Mills Subject to Index	23.4890	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.88350%	90.88350%
k. Tax Levy Needed	\$17,088,185	\$17,088,185
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>24.2170</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$17,088,185	\$17,088,185
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,119,534
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,649,997
(n * Est. Pct. Collection)		

AUN: 103028833 Steel Valley SD

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

Printed 6/6/2019 10:21:37 AM

Page - 2 of 3

Act 1 Index (current): 3.1%

Calculation Method:	<b>Rate</b>		
Approx. Tax Revenue from RE Taxes:	\$14,649,997		
Amount of Tax Relief for Homestead Exclusions	<u>\$968,651</u>		
Total Approx. Tax Revenue:	\$15,618,648		
Approx. Tax Levy for Tax Rate Calculation:	\$17,088,185		
	<b>Allegheny</b>	<b>Total</b>	

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	24.2171		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,088,256	\$17,088,256	
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	\$10,333.00		
Number of Homestead/Farmstead Properties	3871	3871	
Median Assessed Value of Homestead Properties			\$69,700



AUN: 103028833 Steel Valley SD

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

Printed 6/6/2019 10:21:37 AM

Page - 3 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,649,997
Amount of Tax Relief for Homestead Exclusions	<u>\$968,651</u>
Total Approx. Tax Revenue:	\$15,618,648
Approx. Tax Levy for Tax Rate Calculation:	\$17,088,185
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$968,651	Lowering RE Tax Rate	\$0	\$968,651
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$968,651</b>

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	705,627,658	24.2170	17,088,185			90.88350%	
<b>Totals:</b>	<b>705,627,658</b>		<b>17,088,185</b>	- 968,651 =	16,119,534 X	90.88350% =	14,649,997

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
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	\$1.00	\$0.00	35,003
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>35,003</b>
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%	1,660,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	260,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	35,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,955,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,990,003</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>667,488,232 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

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	Current Real Estate Taxes									
	Allegheny	23.4890	24.2170	3.10%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679					3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes	\$1.00	\$1.00	0.00%	Yes	3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,336,054
1200 Special Programs - Elementary / Secondary	7,871,476
1300 Vocational Education	320,059
1400 Other Instructional Programs - Elementary / Secondary	92,595
<b>Total Instruction</b>	<b>\$26,620,184</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,282,707
2200 Support Services - Instructional Staff	1,094,856
2300 Support Services - Administration	2,153,961
2400 Support Services - Pupil Health	400,558
2500 Support Services - Business	476,401
2600 Operation and Maintenance of Plant Services	3,027,132
2700 Student Transportation Services	932,250
2800 Support Services - Central	192,700
2900 Other Support Services	425,010
<b>Total Support Services</b>	<b>\$9,985,575</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	652,618
3300 Community Services	8,000
3400 Scholarships and Awards	14,635
<b>Total Operation of Non-Instructional Services</b>	<b>\$675,253</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,780,210
5200 Interfund Transfers - Out	25,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,805,210</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,086,222</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,845,082
200 Personnel Services - Employee Benefits	5,671,085
400 Purchased Property Services	89,506
500 Other Purchased Services	3,276,000
600 Supplies	368,516
700 Property	78,900
800 Other Objects	6,965
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,336,054</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,965,664
200 Personnel Services - Employee Benefits	1,390,312
300 Purchased Professional and Technical Services	245,500
400 Purchased Property Services	5,000
500 Other Purchased Services	4,201,900
600 Supplies	47,100
700 Property	16,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,871,476</b>
<b>1300 Vocational Education</b>	
300 Purchased Professional and Technical Services	59
500 Other Purchased Services	320,000
<b>Total Vocational Education</b>	<b>\$320,059</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	59,500
200 Personnel Services - Employee Benefits	29,095
400 Purchased Property Services	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$92,595</b>
<b>Total Instruction</b>	<b>\$26,620,184</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	517,204
200 Personnel Services - Employee Benefits	352,303
300 Purchased Professional and Technical Services	377,800
500 Other Purchased Services	11,400
600 Supplies	21,400
700 Property	2,000
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$1,282,707</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	388,960
200 Personnel Services - Employee Benefits	242,755
300 Purchased Professional and Technical Services	160,506
400 Purchased Property Services	47,500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,000
600 Supplies	84,135
700 Property	165,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,094,856</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	944,067
200 Personnel Services - Employee Benefits	577,804
300 Purchased Professional and Technical Services	498,250
400 Purchased Property Services	12,000
500 Other Purchased Services	61,935
600 Supplies	44,105
800 Other Objects	15,800
<b>Total Support Services - Administration</b>	<b>\$2,153,961</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	196,977
200 Personnel Services - Employee Benefits	105,216
300 Purchased Professional and Technical Services	93,500
600 Supplies	4,865
<b>Total Support Services - Pupil Health</b>	<b>\$400,558</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	263,348
200 Personnel Services - Employee Benefits	181,903
400 Purchased Property Services	8,000
500 Other Purchased Services	8,050
600 Supplies	8,000
700 Property	6,000
800 Other Objects	1,100
<b>Total Support Services - Business</b>	<b>\$476,401</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	735,486
200 Personnel Services - Employee Benefits	496,266
300 Purchased Professional and Technical Services	424,300
400 Purchased Property Services	443,400
500 Other Purchased Services	132,680
600 Supplies	769,500
700 Property	23,500
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,027,132</b>
<b>2700 Student Transportation Services</b>	
400 Purchased Property Services	92,500
500 Other Purchased Services	839,750
<b>Total Student Transportation Services</b>	<b>\$932,250</b>
<b>2800 Support Services - Central</b>	
500 Other Purchased Services	73,100

<u>Description</u>	<u>Amount</u>
600 Supplies	73,100
700 Property	46,500
<b>Total Support Services - Central</b>	<b>\$192,700</b>
<b>2900 Other Support Services</b>	
200 Personnel Services - Employee Benefits	425,010
<b>Total Other Support Services</b>	<b>\$425,010</b>
<b>Total Support Services</b>	<b>\$9,985,575</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	317,266
200 Personnel Services - Employee Benefits	144,253
300 Purchased Professional and Technical Services	9,200
500 Other Purchased Services	76,750
600 Supplies	66,649
700 Property	32,500
800 Other Objects	6,000
<b>Total Student Activities</b>	<b>\$652,618</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	8,000
<b>Total Community Services</b>	<b>\$8,000</b>
<b>3400 Scholarships and Awards</b>	
800 Other Objects	14,635
<b>Total Scholarships and Awards</b>	<b>\$14,635</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$675,253</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	183,115
900 Other Uses of Funds	1,597,095
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,780,210</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>\$25,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,805,210</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,086,222</b>

**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	6,800,000	3,500,000
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	2,716,000	2,525,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	25,000
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>\$9,556,000</b>	<b>\$6,050,000</b>

**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**

**\$9,556,000**

**\$6,050,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	11,159,460	9,562,360
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	680,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,054,130	3,054,130
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$14,893,590</b>	<b>\$13,266,490</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - § 690, §1850</b>		
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

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

<u>Total Permanent Fund</u>		
<b>Total Long-Term Indebtedness</b>	<b>\$14,893,590</b>	<b>\$13,266,490</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**

**TOTAL INDEBTEDNESS**

\$14,893,590

\$13,266,490

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,485,168
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,485,168</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,485,168</b>
--	--------------------