

PROPOSED VERSION

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

Edward A Barnes

(814)474-2600

Extn :6212

Contact Person

Telephone

Extension

barnese@fairviewschools.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$96,579.00 Approved Referendum Exception Amt: \$0.00	The budget being submitted is the PRELIMINARY General Fund Budget for 19-20. Referendum Exceptions for this budget cannot be approved until AFTER the submission of this budget.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amount in Budgetary Reserve represents approximately one-twelfth of one mill of real estate taxes that the district appropriates to cover unexpected expenditures, as all budgeted amounts are item justified.
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.	This amount represents the district's remaining fund balance after Committed and Assigned balances are accounted for. The district is allowed to maintain 8% of budgeted expenditures year-to-year as Unassigned Fund Balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance represents funds committed for fluctuations in earned income tax revenue, and major expenditures including medical insurance and PSERS contributions.

<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	2,300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,594,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,088,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,682,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,744,184
7000 Revenue from State Sources	7,368,816
8000 Revenue from Federal Sources	257,000
9000 Other Financing Sources	1,500
Total Estimated Revenues And Other Financing Sources	<u>\$27,371,500</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,053,500</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,756,949
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	19,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	420,000
6500 Earnings on Investments	185,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	210,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	27,750
6940 Tuition from Patrons	29,900
6990 Refunds and Other Miscellaneous Revenue	7,585
REVENUE FROM LOCAL SOURCES	\$19,744,184
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,197,814
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	925,655
7311 Pupil Transportation Subsidy	410,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	239,652
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7505 Ready to Learn Block Grant	143,386
7810 State Share of Social Security and Medicare Taxes	428,811
7820 State Share of Retirement Contributions	1,918,498
REVENUE FROM STATE SOURCES	\$7,368,816
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	142,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
REVENUE FROM FEDERAL SOURCES	\$257,000

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 1,500

OTHER FINANCING SOURCES \$1,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 27,371,500

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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): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,756,949
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$16,756,949
Approx. Tax Levy for Tax Rate Calculation:	\$17,491,596

Erie

Total

2018-19 Data		
a. Assessed Value	\$951,786,869	\$951,786,869
b. Real Estate Mills	17.6700	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$831,926,407	\$831,926,407
d. Assessed Value	\$957,394,433	\$957,394,433
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$16,818,074	\$16,818,074
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$16,818,074	\$16,818,074
(f Total * g)		
i. Base Mills Subject to Index	17.6700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.80000%	95.80000%
k. Tax Levy Needed	\$17,491,596	\$17,491,596
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	18.2700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,491,596	\$17,491,596
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,491,596
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,756,949
(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): 2.8%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$16,756,949	
Amount of Tax Relief for Homestead Exclusions		\$0	
Total Approx. Tax Revenue:		\$16,756,949	
Approx. Tax Levy for Tax Rate Calculation:		\$17,491,596	
	Erie		Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	18.1647	
	q. Mills In Excess of Index (if l > p), (l - p))	0.1053	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,390,783	\$17,390,783
IV.	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$100,813	\$100,813
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$96,579	\$96,579

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

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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): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,756,949
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$16,756,949
Approx. Tax Levy for Tax Rate Calculation:	\$17,491,596
	Erie

Total

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

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>
Erie	957,394,433	18.2700	17,491,596			95.80000%	
Totals:	957,394,433		17,491,596	0 =	17,491,596 X	95.80000%	= 16,756,949

	<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	23,000
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 23,000 23,000

	<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%	1,750,000	1,750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,950,000 1,950,000

Total Act 511, Current Taxes 1,973,000

Act 511 Tax Limit -->	831,926,407 X	12	9,983,117
	Market Value	Mills	(511 Limit)

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> Erie	17.6700	18.2700	3.40%	No	2.8%			
	<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	2.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,236,913
1200 Special Programs - Elementary / Secondary	2,852,641
1300 Vocational Education	153,175
1400 Other Instructional Programs - Elementary / Secondary	13,126
1500 Nonpublic School Programs	2,500
1600 Adult Education Programs	3,000
1700 Higher Education Programs for Secondary Students	20,000
Total Instruction	\$14,281,355
2000 Support Services	
2100 Support Services - Students	565,082
2200 Support Services - Instructional Staff	978,178
2300 Support Services - Administration	2,024,327
2400 Support Services - Pupil Health	283,843
2500 Support Services - Business	615,779
2600 Operation and Maintenance of Plant Services	2,563,268
2700 Student Transportation Services	1,287,952
2800 Support Services - Central	354,024
2900 Other Support Services	48,100
Total Support Services	\$8,720,553
3000 Operation of Non-Instructional Services	
3200 Student Activities	973,465
Total Operation of Non-Instructional Services	\$973,465
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,227,127
5200 Interfund Transfers - Out	1,139,000
5900 Budgetary Reserve	80,000
Total Other Expenditures and Financing Uses	\$3,446,127
Total Estimated Expenditures and Other Financing Uses	\$27,421,500

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,064,050
200 Personnel Services - Employee Benefits	3,918,686
300 Purchased Professional and Technical Services	419,780
400 Purchased Property Services	5,800
500 Other Purchased Services	327,000
600 Supplies	431,952
700 Property	66,548
800 Other Objects	3,097
Total Regular Programs - Elementary / Secondary	\$11,236,913
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,246,453
200 Personnel Services - Employee Benefits	861,398
300 Purchased Professional and Technical Services	303,165
400 Purchased Property Services	500
500 Other Purchased Services	356,070
600 Supplies	33,705
700 Property	47,000
800 Other Objects	4,350
Total Special Programs - Elementary / Secondary	\$2,852,641
1300 <u>Vocational Education</u>	
500 Other Purchased Services	153,175
Total Vocational Education	\$153,175
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,750
200 Personnel Services - Employee Benefits	2,412
300 Purchased Professional and Technical Services	3,455
500 Other Purchased Services	509
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$13,126
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,500
Total Nonpublic School Programs	\$2,500
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
Total Adult Education Programs	\$3,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	20,000
Total Higher Education Programs for Secondary Students	\$20,000
Total Instruction	\$14,281,355

2000 Support Services

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	327,667
200 Personnel Services - Employee Benefits	217,450
500 Other Purchased Services	865
600 Supplies	17,900
800 Other Objects	1,200
Total Support Services - Students	\$565,082
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	449,828
200 Personnel Services - Employee Benefits	447,017
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	4,560
600 Supplies	71,173
800 Other Objects	2,600
Total Support Services - Instructional Staff	\$978,178
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,099,657
200 Personnel Services - Employee Benefits	650,232
300 Purchased Professional and Technical Services	148,500
400 Purchased Property Services	2,000
500 Other Purchased Services	32,200
600 Supplies	72,159
800 Other Objects	19,579
Total Support Services - Administration	\$2,024,327
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	161,632
200 Personnel Services - Employee Benefits	111,036
400 Purchased Property Services	2,400
500 Other Purchased Services	455
600 Supplies	8,270
800 Other Objects	50
Total Support Services - Pupil Health	\$283,843
2500 Support Services - Business	
100 Personnel Services - Salaries	331,476
200 Personnel Services - Employee Benefits	202,793
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	5,110
600 Supplies	65,400
800 Other Objects	5,000
Total Support Services - Business	\$615,779
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	856,538
200 Personnel Services - Employee Benefits	638,130
300 Purchased Professional and Technical Services	51,650
400 Purchased Property Services	270,440

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	124,400
600 Supplies	621,910
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$2,563,268
2700 Student Transportation Services	
400 Purchased Property Services	3,600
500 Other Purchased Services	1,271,002
600 Supplies	13,200
800 Other Objects	150
Total Student Transportation Services	\$1,287,952
2800 Support Services - Central	
100 Personnel Services - Salaries	174,542
200 Personnel Services - Employee Benefits	145,102
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	6,850
600 Supplies	6,530
Total Support Services - Central	\$354,024
2900 Other Support Services	
500 Other Purchased Services	48,100
Total Other Support Services	\$48,100
Total Support Services	\$8,720,553
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	481,232
200 Personnel Services - Employee Benefits	230,137
300 Purchased Professional and Technical Services	52,182
400 Purchased Property Services	14,000
500 Other Purchased Services	119,655
600 Supplies	73,844
800 Other Objects	2,415
Total Student Activities	\$973,465
Total Operation of Non-Instructional Services	\$973,465
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	386,721
900 Other Uses of Funds	1,840,406
Total Debt Service / Other Expenditures and Financing Uses	\$2,227,127
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,139,000
Total Interfund Transfers - Out	\$1,139,000
5900 Budgetary Reserve	
800 Other Objects	80,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$80,000
Total Other Expenditures and Financing Uses	\$3,446,127
TOTAL EXPENDITURES	\$27,421,500

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Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	6,650,000	6,600,000
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	2,500,000	2,830,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	170,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	600,000	540,000
Activity Fund	48,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,968,000	\$10,170,000

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	6,000,000	6,000,000
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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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$6,000,000	\$6,000,000
TOTAL CASH AND INVESTMENTS	\$15,968,000	\$16,170,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	11,501,842	9,771,842
0520 Extended-Term Financing Agreements Payable	192,829	82,423
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	287,528	287,528
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,982,199	\$10,141,793

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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- 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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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- 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	\$11,982,199	\$10,141,793

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	\$11,982,199	\$10,141,793
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,594,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,038,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,632,000
5900 Budgetary Reserve	80,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,012,000