

Proposed

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/13/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tammy Good

(412)828-1800

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverview SD	COUNTY : Allegheny	AUN : 103028203
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes

No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$24805999
Ending Unassigned Fund Balance	\$1336480
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.4%

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

Yes

No

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

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverview SD	County : Allegheny	AUN Number : 103028203
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1810 Nonspendable Fund Balance	199,054	
1820 Restricted Fund Balance		
1830 Committed Fund Balance	1,012,964	
1840 Assigned Fund Balance	189,283	
1850 Unassigned Fund Balance	2,667,474	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,869,721</u>
Estimated Revenues And Other Financing Sources		
5000 Revenue from Local Sources	17,020,685	
7000 Revenue from State Sources	6,628,822	
8000 Revenue from Federal Sources	340,700	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,990,207</u> ✓
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,859,928</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,979,185
6113 Public Utility Realty Taxes	15,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,000
6150 Current Act 511 Taxes - Proportional Assessments	1,371,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,310,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	65,000
REVENUE FROM LOCAL SOURCES	\$17,020,685
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,096,001
7271 Special Education funds for School-Aged Pupils	700,828
7311 Pupil Transportation Subsidy	157,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	192,800
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	357,042
7505 Ready to Learn Block Grant	126,151
7810 State Share of Social Security and Medicare Taxes	365,000
7820 State Share of Retirement Contributions	1,590,000
REVENUE FROM STATE SOURCES	\$6,628,822
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	213,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	700
8517 NCLB, Title IV - 21st Century Schools	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
REVENUE FROM FEDERAL SOURCES	\$340,700
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,990,207

AUN: 103028203 Riverview SD

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

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Index (current): 2.3%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$13,979,185	
Amount of Tax Relief for Homestead Exclusions		<u>\$357,042</u>	
Total Approx. Tax Revenue:		\$14,336,227	
Approx. Tax Levy for Tax Rate Calculation:		\$15,071,974	
	Allegheny		Total
2018-19 Data			
a.	Assessed Value	\$621,010,561	\$621,010,561
b.	Real Estate Mills	23.0073	
2019-20 Data			
c.	2017 STEB Market Value	\$607,497,068	\$607,497,068
d.	Assessed Value	\$640,371,411	\$640,371,411
e.	Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations			
f.	2018-19 Tax Levy (a * b)	\$14,287,776	\$14,287,776
2019-20 Calculations			
g.	Percent of Total Market Value	100.00000%	100.00000%
h.	Rebalanced 2018-19 Tax Levy (f Total * g)	\$14,287,776	\$14,287,776
i.	Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	23.0073	
Calculation of Tax Rates and Levies Generated			
j.	Weighted Avg. Collection Percentage	95.00000%	95.00000%
k.	Tax Levy Needed (Approx. Tax Levy * g)	\$15,071,974	\$15,071,974
l.	2019-20 Real Estate Tax Rate (k / d * 1000)	23.5363	
m.	Tax Levy Generated by Mills (l / 1000 * d)	\$15,071,974	\$15,071,974
n.	Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$14,714,932
o.	Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$13,979,185

AUN: 103028203 Riverview SD

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

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Est. Pct. 1 Index (current): 2.3%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$13,979,185		
Amount of Tax Relief for Homestead Exclusions	<u>\$357,042</u>		
Total Approx. Tax Revenue:	\$14,336,227		
Approx. Tax Levy for Tax Rate Calculation:	\$15,071,974		
	Allegheny	Total	

Index Maximums			
p. Maximum Mills Based On Index	23.5364		
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000		
(if (l > p), (l - p))			
r. Maximum Tax Levy Based On Index	\$15,072,038	\$15,072,038	
IV. (p / 1000 * d)			
s. Millage Rate within Index?	Yes		
(If l > p Then No)			
t. Tax Levy In Excess of Index	\$0	\$0	
(if (m > r), (m - r))			
u. Tax Revenue In Excess of Index	\$0	\$0	
(t * Est. Pct. Collection)			

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00		
Number of Homestead/Farmstead Properties	2194	2194	
Median Assessed Value of Homestead Properties		\$136,350	

AUN: 103028203 Riverview SD

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

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Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,979,185
Amount of Tax Relief for Homestead Exclusions	<u>\$357,042</u>
Total Approx. Tax Revenue:	\$14,336,227
Approx. Tax Levy for Tax Rate Calculation:	\$15,071,974
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$357,042	Lowering RE Tax Rate	\$357,042
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$357,042

CODE

3111 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	640,371,411	23.5363	15,071,974			95.00000%	
Totals:	640,371,411		15,071,974	357,042	14,714,932	95.00000%	13,979,185

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	19,000	19,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			19,000	19,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,141,000	1,141,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	230,000	230,000
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			1,371,000	1,371,000
Total Act 511, Current Taxes				1,390,000
Act 511 Tax Limit	→	607,497,068	12	7,289,965
		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	23.0073	23.5363	2.30%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,715,223
1200 Special Programs - Elementary / Secondary	2,960,148
1300 Vocational Education	550,728
1400 Other Instructional Programs - Elementary / Secondary	122,179
Total Instruction	\$13,348,278
2000 Support Services	
2100 Support Services - Students	547,119
2200 Support Services - Instructional Staff	2,127,144
2300 Support Services - Administration	1,978,544
2400 Support Services - Pupil Health	166,988
2500 Support Services - Business	416,487
2600 Operation and Maintenance of Plant Services	1,718,056
2700 Student Transportation Services	1,094,000
2900 Other Support Services	20,000
Total Support Services	\$8,068,338
3000 Operation of Non-Instructional Services	
3200 Student Activities	688,505
3300 Community Services	122,390
Total Operation of Non-Instructional Services	\$810,895
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	73,000
Total Facilities Acquisition, Construction and Improvement Services	\$73,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,508,788
5200 Interfund Transfers - Out	666,700
5900 Budgetary Reserve	330,000
Total Other Expenditures and Financing Uses	\$2,505,488
Total Estimated Expenditures and Other Financing Uses	\$24,805,999 ✓

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,293,301
200 Personnel Services - Employee Benefits	3,470,022
300 Purchased Professional and Technical Services	201,850
400 Purchased Property Services	4,250
500 Other Purchased Services	471,750
600 Supplies	221,150
700 Property	13,100
800 Other Objects	39,800
Total Regular Programs - Elementary / Secondary	\$9,715,223
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	932,471
200 Personnel Services - Employee Benefits	582,377
300 Purchased Professional and Technical Services	360,700
500 Other Purchased Services	1,063,200
600 Supplies	11,900
700 Property	8,500
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$2,960,148
1300 Vocational Education	
100 Personnel Services - Salaries	193,644
200 Personnel Services - Employee Benefits	134,984
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	204,000
600 Supplies	15,600
700 Property	2,000
Total Vocational Education	\$550,728
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,679
500 Other Purchased Services	107,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$122,179
Total Instruction	\$13,348,278
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	314,136
200 Personnel Services - Employee Benefits	208,783
300 Purchased Professional and Technical Services	10,500
500 Other Purchased Services	5,000
600 Supplies	5,900
800 Other Objects	2,800
Total Support Services - Students	\$547,119

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,001,577
200 Personnel Services - Employee Benefits	595,217
300 Purchased Professional and Technical Services	45,700
500 Other Purchased Services	8,000
600 Supplies	326,450
700 Property	140,000
800 Other Objects	10,200
Total Support Services - Instructional Staff	\$2,127,144
2300 Support Services - Administration	
100 Personnel Services - Salaries	921,969
200 Personnel Services - Employee Benefits	587,375
300 Purchased Professional and Technical Services	341,300
500 Other Purchased Services	68,450
600 Supplies	33,100
700 Property	2,500
800 Other Objects	23,850
Total Support Services - Administration	\$1,978,544
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	69,662
200 Personnel Services - Employee Benefits	72,676
300 Purchased Professional and Technical Services	18,100
500 Other Purchased Services	500
600 Supplies	4,600
700 Property	1,200
800 Other Objects	250
Total Support Services - Pupil Health	\$166,988
2500 Support Services - Business	
100 Personnel Services - Salaries	233,640
200 Personnel Services - Employee Benefits	151,447
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	11,400
600 Supplies	9,000
800 Other Objects	8,000
Total Support Services - Business	\$416,487
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	621,009
200 Personnel Services - Employee Benefits	374,379
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	167,768
500 Other Purchased Services	118,400
600 Supplies	330,500
700 Property	24,000
Total Operation and Maintenance of Plant Services	\$1,718,056
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,000
500 Other Purchased Services	1,093,000
Total Student Transportation Services	\$1,094,000
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$8,068,338
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	285,059
200 Personnel Services - Employee Benefits	79,946
300 Purchased Professional and Technical Services	51,200
400 Purchased Property Services	96,100
500 Other Purchased Services	79,300
600 Supplies	18,300
700 Property	47,300
800 Other Objects	31,300
Total Student Activities	\$688,505
3300 Community Services	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,650
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	48,240
600 Supplies	8,000
800 Other Objects	7,500
Total Community Services	\$122,390
Total Operation of Non-Instructional Services	\$810,895
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	9,000
700 Property	64,000
Total Facilities Acquisition, Construction and Improvement Services	\$73,000
Total Facilities Acquisition, Construction and Improvement Services	\$73,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	598,455
900 Other Uses of Funds	910,333
Total Debt Service / Other Expenditures and Financing Uses	\$1,508,788
5200 Interfund Transfers - Out	
900 Other Uses of Funds	666,700
Total Interfund Transfers - Out	\$666,700
5900 Budgetary Reserve	

*\$600,000 to Capital Reserve
for H.S. Roof or HVAC Replacement*

<u>Description</u>	<u>Amount</u>
800 Other Objects	330,000
Total Budgetary Reserve	\$330,000
Total Other Expenditures and Financing Uses	\$2,505,488
TOTAL EXPENDITURES	\$24,805,999

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	5,369,112	5,400,000
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	516,721	1,167,219
Other Capital Projects Fund	5,700,000	700,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	45,000	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	76,000	80,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	35,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,741,833	\$7,457,219

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

\$11,741,833

\$7,457,219

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	19,230,000	17,895,000
0520 Extended-Term Financing Agreements Payable	20,333	25,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,890,926	3,000,000
0599 Other Noncurrent Liabilities	36,000,000	36,000,000

Total General Fund

\$58,141,259

\$56,920,000

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

Long-Term Indebtedness06/30/2019 Estimate06/30/2020 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

Total Permanent Fund

Total Long-Term Indebtedness

\$58,141,259

\$56,920,000

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

\$58,141,259

\$56,920,000

Account Description	Amounts
0810 Nonspendable Fund Balance	199,054
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,528,166
0840 Assigned Fund Balance	189,283
0850 Unassigned Fund Balance	1,336,480
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,053,929

5900 Budgetary Reserve 330,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$3,582,983