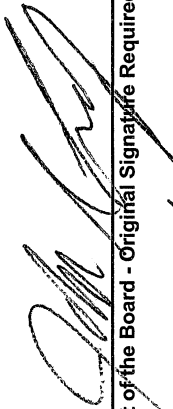


FINAL GENERAL FUND BUDGET

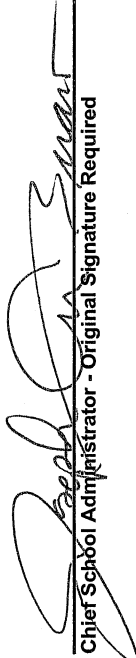
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2019



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Marydenise Feroce

Contact Person

mferoce@nbasd.org

Email Address

(724)843-1795

Extn :404

Telephone

Extension

Date

6-24-19

Date

6-24-19

Date

6/24/19

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Brighton Area SD	COUNTY : Beaver	AUN : 127045653
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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.

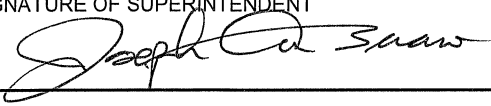
Total Budgeted Expenditures	\$25481326
Ending Unassigned Fund Balance	\$1471302
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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 6/24/19
--	-----------------

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)

School District Name : New Brighton Area SD	County : Beaver	AUN Number : 127045653
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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 5/20/19
---	-----------------

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

<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.	Using Fund Balance to balance budget
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	636	
0820 Restricted Fund Balance	1,318,414	
0830 Committed Fund Balance	250,000	
0840 Assigned Fund Balance	2,391,914	
0850 Unassigned Fund Balance	2,061,864	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,703,778</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,397,328	
7000 Revenue from State Sources	16,739,436	
8000 Revenue from Federal Sources	505,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,641,764</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$29,345,542</u>

LEA : 127045653 New Brighton Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,403,828
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	8,000
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	32,000
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	355,000
6500 Earnings on Investments	3,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	185,000
6910 Rentals	24,000
6940 Tuition from Patrons	20,000
6980 Revenue from Community Services Activities	65,000
6990 Refunds and Other Miscellaneous Revenue	24,000
REVENUE FROM LOCAL SOURCES	\$7,397,328
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,835,571
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,408,861
7311 Pupil Transportation Subsidy	585,457
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	671,457
7505 Ready to Learn Block Grant	331,589
7810 State Share of Social Security and Medicare Taxes	508,501
7820 State Share of Retirement Contributions	2,350,000
REVENUE FROM STATE SOURCES	\$16,739,436
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
REVENUE FROM FEDERAL SOURCES	\$505,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,641,764

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,403,828	
Amount of Tax Relief for Homestead Exclusions	<u>\$671,457</u>	
Total Approx. Tax Revenue:	\$6,075,285	
Approx. Tax Levy for Tax Rate Calculation:	\$6,620,844	
	Beaver	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$95,315,102	\$95,315,102
b. Real Estate Mills	67.1138	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$319,252,878	\$319,252,878
d. Assessed Value	\$95,315,102	\$95,315,102
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$6,396,959	\$6,396,959
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$6,396,959	\$6,396,959
(f Total * g)		
i. Base Mills Subject to Index	67.1138	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.83000%	90.83000%
k. Tax Levy Needed	\$6,620,844	\$6,620,844
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	69.4627	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,620,844	\$6,620,844
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,949,387
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,403,828
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,403,828	
Amount of Tax Relief for Homestead Exclusions	<u>\$671,457</u>	
Total Approx. Tax Revenue:	\$6,075,285	
Approx. Tax Levy for Tax Rate Calculation:	\$6,620,844	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	69.4627	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,620,844	\$6,620,844
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	\$4,156.00	
Number of Homestead/Farmstead Properties	2326	2326
Median Assessed Value of Homestead Properties		\$18,700

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,403,828
Amount of Tax Relief for Homestead Exclusions	<u>\$671,457</u>
Total Approx. Tax Revenue:	\$6,075,285
Approx. Tax Levy for Tax Rate Calculation:	\$6,620,844
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$671,457	Lowering RE Tax Rate	\$0	\$671,457
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$671,457

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127045653 New Brighton Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/26/2023 9:58:27 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
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
Beaver	95,315,102	69.4627	6,620,844			90.83000%	
Totals:	95,315,102		6,620,844	- 671,457	= 5,949,387	X 90.83000%	= 5,403,828
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	20,000		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	20,000	20,000
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	12,000	12,000
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						32,000	32,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,125,000	1,125,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	50,000	50,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000	45,000	45,000
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			1.0000	0.000	30,000	30,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,250,000	1,250,000
Total Act 511, Current Taxes							1,282,000
Act 511 Tax Limit -->				319,252,878 X		12	3,831,035
				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>									
	Beaver	67.1138	69.4627	3.50%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.5%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	3.5%				

LEA : 127045653 New Brighton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,822,596
1200 Special Programs - Elementary / Secondary	3,258,041
1300 Vocational Education	1,263,998
1400 Other Instructional Programs - Elementary / Secondary	187,475
Total Instruction	\$15,532,110
2000 Support Services	
2100 Support Services - Students	884,733
2200 Support Services - Instructional Staff	517,288
2300 Support Services - Administration	1,564,917
2400 Support Services - Pupil Health	263,968
2500 Support Services - Business	332,430
2600 Operation and Maintenance of Plant Services	2,398,537
2700 Student Transportation Services	1,249,639
2800 Support Services - Central	401,394
2900 Other Support Services	6,300
Total Support Services	\$7,619,206
3000 Operation of Non-Instructional Services	
3200 Student Activities	374,405
3300 Community Services	139,926
Total Operation of Non-Instructional Services	\$514,331
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,611,539
5200 Interfund Transfers - Out	204,140
Total Other Expenditures and Financing Uses	\$1,815,679
Total Estimated Expenditures and Other Financing Uses	\$25,481,326

LEA : 127045653 New Brighton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,746,964
200 Personnel Services - Employee Benefits	3,725,757
300 Purchased Professional and Technical Services	187,500
400 Purchased Property Services	140,400
500 Other Purchased Services	614,900
600 Supplies	328,075
700 Property	79,000
Total Regular Programs - Elementary / Secondary	\$10,822,596
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,278,516
200 Personnel Services - Employee Benefits	857,275
300 Purchased Professional and Technical Services	133,000
500 Other Purchased Services	961,500
600 Supplies	16,550
800 Other Objects	11,200
Total Special Programs - Elementary / Secondary	\$3,258,041
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	504,268
200 Personnel Services - Employee Benefits	315,280
400 Purchased Property Services	2,750
500 Other Purchased Services	400,000
600 Supplies	41,700
Total Vocational Education	\$1,263,998
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,500
200 Personnel Services - Employee Benefits	12,475
500 Other Purchased Services	145,500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$187,475
Total Instruction	\$15,532,110
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	470,956
200 Personnel Services - Employee Benefits	294,127
300 Purchased Professional and Technical Services	107,500
500 Other Purchased Services	1,800
600 Supplies	9,000
800 Other Objects	1,350
Total Support Services - Students	\$884,733
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	292,627
200 Personnel Services - Employee Benefits	183,511

LEA : 127045653 New Brighton Area SD

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	5,650
400	Purchased Property Services	700
500	Other Purchased Services	10,300
600	Supplies	23,250
800	Other Objects	1,250
Total Support Services - Instructional Staff		\$517,288
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	816,233
200	Personnel Services - Employee Benefits	523,354
300	Purchased Professional and Technical Services	129,000
400	Purchased Property Services	9,400
500	Other Purchased Services	35,500
600	Supplies	29,180
800	Other Objects	22,250
Total Support Services - Administration		\$1,564,917
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	140,224
200	Personnel Services - Employee Benefits	86,444
300	Purchased Professional and Technical Services	31,000
400	Purchased Property Services	100
600	Supplies	5,900
800	Other Objects	300
Total Support Services - Pupil Health		\$263,968
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	176,709
200	Personnel Services - Employee Benefits	122,421
300	Purchased Professional and Technical Services	14,000
400	Purchased Property Services	3,500
500	Other Purchased Services	3,500
600	Supplies	3,300
800	Other Objects	9,000
Total Support Services - Business		\$332,430
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	753,590
200	Personnel Services - Employee Benefits	590,247
300	Purchased Professional and Technical Services	26,000
400	Purchased Property Services	504,500
500	Other Purchased Services	136,000
600	Supplies	387,200
800	Other Objects	1,000
Total Operation and Maintenance of Plant Services		\$2,398,537
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,249,639
Total Student Transportation Services		\$1,249,639

LEA : 127045653 New Brighton Area SD

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	118,946
200 Personnel Services - Employee Benefits	81,448
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	3,000
600 Supplies	133,000
Total Support Services - Central	\$401,394
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,300
Total Other Support Services	\$6,300
Total Support Services	\$7,619,206
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	228,500
200 Personnel Services - Employee Benefits	88,105
300 Purchased Professional and Technical Services	13,500
500 Other Purchased Services	20,500
600 Supplies	10,800
800 Other Objects	13,000
Total Student Activities	\$374,405
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	40,520
200 Personnel Services - Employee Benefits	33,606
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	35,500
500 Other Purchased Services	100
600 Supplies	6,200
800 Other Objects	20,000
Total Community Services	\$139,926
Total Operation of Non-Instructional Services	\$514,331
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	127,539
900 Other Uses of Funds	1,484,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,611,539
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	204,140
Total Interfund Transfers - Out	\$204,140
Total Other Expenditures and Financing Uses	\$1,815,679
TOTAL EXPENDITURES	\$25,481,326

LEA : 127045653 New Brighton Area SD

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Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	7,449,524	6,610,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	463,690	463,690
Capital Reserve Fund - § 1431	61,173	61,173
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	95,000	95,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,154,387	\$7,314,863

Long-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 127045653 New Brighton Area SD

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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		
TOTAL CASH AND INVESTMENTS	\$8,154,387	\$7,314,863

LEA : 127045653 New Brighton Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	2,825,000	2,665,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	1,966,000	1,845,708
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,791,000	\$4,510,708
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$4,791,000	\$4,510,708

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$4,791,000	\$4,510,708

Account Description	Amounts
0810 Nonspendable Fund Balance	636
0820 Restricted Fund Balance	1,318,414
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,392,914
0850 Unassigned Fund Balance	1,471,302
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,864,216
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,183,266