

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019

George R. Kramer

President of the Board - Original Signature Required

6/13/19

Date

Ann Sice

Secretary of the Board - Original Signature Required

6/13/19

Date

Matthew W. Bausch

Chief School Administrator - Original Signature Required

6/13/19

Date

Tara Lineman

Contact Person

(814)438-3804

Telephone

Extn :5450

Extension

tlineman@ucasd.org

Email Address

SCHOOL DISTRICT : Union City Area SD	COUNTY : Erie	AUN : 105259103
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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	\$19134085
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6/13/19
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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)

District Name : City Area SD	County : Erie	AUN Number : 105259103
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87(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.

PRESIDENT OF SCHOOL BOARD Signature: 	DATE 4-11-19
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DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency and unexpected expenditures. Potential grant opportunities/awards not included in other expenditure areas.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Buildings & Grounds - 1,999,112; Curriculum \$500,000; Renovation/Equipment \$480,760; PSEERS Rate Stabilization \$1,154,118; Band Uniform Contribution \$7,500; Tech School Renovations \$850,000; Cyber Charter Potential Increases \$500,000

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

5,492,989

0850 Unassigned Fund Balance

247,330

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

\$5,740,319

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

3,852,878

7000 Revenue from State Sources

14,336,926

8000 Revenue from Federal Sources

536,078

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$18,725,882

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

\$24,466,201

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,668,791
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	900
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	260,000
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	224,687
6910 Rentals	1,500
6940 Tuition from Patrons	12,000
6970 Services Provided Other Funds	60,000
6980 Revenue from Community Services Activities	20,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$3,852,878
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,588,865
7220 Vocational Education	31,464
7240 Driver Education - Student	1,800
7271 Special Education funds for School-Aged Pupils	949,987
7311 Pupil Transportation Subsidy	620,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	246,519
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	334,305
7505 Ready to Learn Block Grant	283,155
7810 State Share of Social Security and Medicare Taxes	412,812
7820 State Share of Retirement Contributions	1,850,019
REVENUE FROM STATE SOURCES	\$14,336,926
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	404,244
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21st Century Schools	20,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8519 NCLB, Title VI - Flexibility and Accountability	21,834
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$536,078
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,725,882

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,670,550

Amount of Tax Relief for Homestead Exclusions

\$334,305

Total Approx. Tax Revenue:

\$3,004,855

Approx. Tax Levy for Tax Rate Calculation:

\$3,237,077

	Crawford	Erie	Total
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2018-19 Data

a. Assessed Value	\$28,633,689	\$168,449,850	\$197,083,539
b. Real Estate Mills	44.4000	11.2200	

I. 2019-20 Data

c. 2017 STEB Market Value	\$102,858,618	\$150,961,186	\$253,819,804
d. Assessed Value	\$29,538,861	\$168,592,430	\$198,131,291
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy (a * b)	\$1,271,336	\$1,890,007	\$3,161,343
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2019-20 Calculations

g. Percent of Total Market Value	40.52427%	59.47573%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$1,281,111	\$1,880,232	\$3,161,343
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	44.7413	11.2200	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$1,311,802	\$1,925,275	\$3,237,077

I. 2019-20 Real Estate Tax Rate
(k / d * 1000)

44.4000

11.4100

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$1,311,525	\$1,923,640	\$3,235,165
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n. Tax Levy minus Tax Relief for Homestead Exclusions
(m - Amount of Tax Relief for Homestead Exclusions)

\$2,900,860

o. Net Tax Revenue Generated By Mills
(n * Est. Pct. Collection)

\$2,668,791

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,670,550

Amount of Tax Relief for Homestead Exclusions

\$334,305

Total Approx. Tax Revenue:

\$3,004,855

Approx. Tax Levy for Tax Rate Calculation:

\$3,237,077

Crawford

Erie

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	46.3072	11.6127	
q. Mills In Excess of Index (if $l > p$, $l - p$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$1,367,862	\$1,957,813	\$3,325,675
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $m > r$, $m - r$)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,135.00	\$19,983.00	
Number of Homestead/Farmstead Properties	484	967	1451
Median Assessed Value of Homestead Properties			\$76,240

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,670,550			
Amount of Tax Relief for Homestead Exclusions	<u>\$334,305</u>			
Total Approx. Tax Revenue:	\$3,004,855			
Approx. Tax Levy for Tax Rate Calculation:	\$3,237,077			
	Crawford	Erie		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$334,305	Lowering RE Tax Rate	\$0	\$334,305
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$334,305

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>
Crawford	29,538,861	44.4000	1,311,525			92.000000%	
Erie	168,592,430	11.4100	1,923,640			92.000000%	
Totals:	198,131,291		3,235,165	334,305 =	2,900,860 X	92.000000% =	2,668,791

Rate

Estimated Revenue

6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00					13,500
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	\$5.00	\$0.00	20,500	13,500		
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0		
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			20,500	13,500		
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	1.000%	0.000%	410,000	410,000		
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	30,000	30,000		
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			440,000	440,000		
	Total Act 511, Current Taxes				453,500		

Act 511 Tax Limit -->

253,819,804 X
Market Value

12
Mills

3,045,838
(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>									
	Crawford	44.7413	44.4000	-0.75%	Yes	3.5%				
	Erie	11.2200	11.4100	1.70%	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%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,791,199
1200 Special Programs - Elementary / Secondary	2,461,490
1300 Vocational Education	388,414
1400 Other Instructional Programs - Elementary / Secondary	163,449
1700 Higher Education Programs for Secondary Students	1,500
Total Instruction	\$10,806,052
2000 Support Services	
2100 Support Services - Students	486,143
2200 Support Services - Instructional Staff	366,690
2300 Support Services - Administration	1,077,358
2400 Support Services - Pupil Health	147,004
2500 Support Services - Business	391,873
2600 Operation and Maintenance of Plant Services	1,485,467
2700 Student Transportation Services	1,490,608
2800 Support Services - Central	322,799
2900 Other Support Services	17,630
Total Support Services	\$5,785,572
3000 Operation of Non-Instructional Services	
3200 Student Activities	640,723
3300 Community Services	88,723
Total Operation of Non-Instructional Services	\$729,446
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	170,500
Total Facilities Acquisition, Construction and Improvement Services	\$170,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	30,235
5200 Interfund Transfers - Out	1,062,280
5900 Budgetary Reserve	550,000
Total Other Expenditures and Financing Uses	\$1,642,515
Total Estimated Expenditures and Other Financing Uses	\$19,134,085

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,181,676
200 Personnel Services - Employee Benefits	2,815,663
300 Purchased Professional and Technical Services	118,360
500 Other Purchased Services	318,000
600 Supplies	235,000
700 Property	122,500
Total Regular Programs - Elementary / Secondary	\$7,791,199
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	942,732
200 Personnel Services - Employee Benefits	610,366
300 Purchased Professional and Technical Services	486,592
500 Other Purchased Services	397,300
600 Supplies	22,000
700 Property	2,500
Total Special Programs - Elementary / Secondary	\$2,461,490
1300 Vocational Education	
100 Personnel Services - Salaries	49,198
200 Personnel Services - Employee Benefits	34,552
500 Other Purchased Services	289,664
600 Supplies	15,000
Total Vocational Education	\$388,414
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	53,332
200 Personnel Services - Employee Benefits	29,117
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	6,000
Total Other Instructional Programs - Elementary / Secondary	\$163,449
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
Total Instruction	\$10,806,052
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	274,470
200 Personnel Services - Employee Benefits	193,923
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	1,500
600 Supplies	6,250
Total Support Services - Students	\$486,143
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	173,614

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	165,726
300 Purchased Professional and Technical Services	19,100
500 Other Purchased Services	4,000
600 Supplies	4,250
Total Support Services - Instructional Staff	\$366,690
2300 Support Services - Administration	
100 Personnel Services - Salaries	553,202
200 Personnel Services - Employee Benefits	362,552
300 Purchased Professional and Technical Services	66,054
500 Other Purchased Services	67,800
600 Supplies	17,550
700 Property	1,000
800 Other Objects	9,200
Total Support Services - Administration	\$1,077,358
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	74,106
200 Personnel Services - Employee Benefits	58,648
300 Purchased Professional and Technical Services	4,750
600 Supplies	9,500
Total Support Services - Pupil Health	\$147,004
2500 Support Services - Business	
100 Personnel Services - Salaries	183,329
200 Personnel Services - Employee Benefits	146,544
300 Purchased Professional and Technical Services	48,500
500 Other Purchased Services	7,350
600 Supplies	3,650
800 Other Objects	2,500
Total Support Services - Business	\$391,873
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	513,049
200 Personnel Services - Employee Benefits	338,446
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	143,350
500 Other Purchased Services	68,100
600 Supplies	382,722
700 Property	30,350
800 Other Objects	950
Total Operation and Maintenance of Plant Services	\$1,485,467
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,487,108
600 Supplies	2,000
Total Student Transportation Services	\$1,490,608
2800 Support Services - Central	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	190,906
200 Personnel Services - Employee Benefits	115,393
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	1,500
600 Supplies	2,500
Total Support Services - Central	\$322,799
2900 Other Support Services	
500 Other Purchased Services	17,630
Total Other Support Services	\$17,630
Total Support Services	\$5,785,572
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	261,215
200 Personnel Services - Employee Benefits	115,850
300 Purchased Professional and Technical Services	62,628
400 Purchased Property Services	12,000
500 Other Purchased Services	102,475
600 Supplies	15,630
700 Property	57,300
800 Other Objects	13,625
Total Student Activities	\$640,723
3300 Community Services	
100 Personnel Services - Salaries	39,523
200 Personnel Services - Employee Benefits	26,000
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	1,000
500 Other Purchased Services	2,650
600 Supplies	13,500
800 Other Objects	1,550
Total Community Services	\$88,723
Total Operation of Non-Instructional Services	\$729,446
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	170,500
Total Facilities Acquisition, Construction and Improvement Services	\$170,500
Total Facilities Acquisition, Construction and Improvement Services	\$170,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	30,235
Total Debt Service / Other Expenditures and Financing Uses	\$30,235
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,062,280

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,062,280
5900 <u>Budgetary Reserve</u>	
800 Other Objects	550,000
Total Budgetary Reserve	\$550,000
Total Other Expenditures and Financing Uses	\$1,642,515
TOTAL EXPENDITURES	\$19,134,085

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	5,815,318	5,965,318
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	861,352	831,352
Capital Reserve Fund - \$ 1431	4,812,383	
Other Capital Projects Fund	6,865,844	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	41,000	45,000
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		
Total Cash and Short-Term Investments	\$18,395,897	\$6,841,670

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2019 Estimate

06/30/2020 Projection

\$18,395,897

\$6,841,670

Long-Term Indebtedness

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	7,470,000	14,370,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	373,000	354,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,843,000	\$14,724,000
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 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

	<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	\$7,843,000	\$14,724,000

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	\$7,843,000	\$14,724,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,332,116
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,332,116
5900 Budgetary Reserve	550,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,882,116