

FINAL 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

Heidi A Orth

(610)944-8111

Extn :1205

Contact Person

Telephone

Extension

horth@fleetwoodasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fleetwood Area SD	COUNTY : Berks	AUN : 114062503
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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	\$47096589
Ending Unassigned Fund Balance	\$2804741
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.0%

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
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

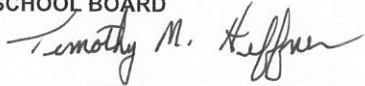
24 PS 6-687(a)(1)

(03/2006)

School District Name : Fleetwood Area SD	County : Berks	AUN Number : 114062503
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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 5/14/19
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is used to guard against unforeseen costs in special education and facilities needs.
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.	Unassigned fund balance is retained to ensure financial stability in the event of revenue shortfalls.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is retained to offset increases in the employer share of retirement based on the continued increases to the rate.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,794,819
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,804,741
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,599,560</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,798,536
7000 Revenue from State Sources	15,449,916
8000 Revenue from Federal Sources	548,137
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$46,796,589</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,396,149</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	26,415,060
6112 Interim Real Estate Taxes	126,500
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	26
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	2,585,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	580,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	113,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	406,000
6910 Rentals	160,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	11,750
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$30,798,536**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,602,644
7160 Tuition for Orphans Subsidy	67,000
7250 Migratory Children	160
7271 Special Education funds for School-Aged Pupils	1,568,787
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	393,080
7330 Health Services (Medical, Dental, Nurse, Act 25)	49,000
7340 State Property Tax Reduction Allocation	1,126,690
7810 State Share of Social Security and Medicare Taxes	843,867
7820 State Share of Retirement Contributions	3,848,688

REVENUE FROM STATE SOURCES \$15,449,916**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	411,776
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	84,805
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,850
8517 NCLB, Title IV - 21st Century Schools	23,706

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	22,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$548,137
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,796,589
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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,415,060
Amount of Tax Relief for Homestead Exclusions	<u>\$1,126,690</u>
Total Approx. Tax Revenue:	\$27,541,750
Approx. Tax Levy for Tax Rate Calculation:	\$28,610,159

Berks

Total

2018-19 Data		
a. Assessed Value	\$861,894,800	\$861,894,800
b. Real Estate Mills	33.1100	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,094,317,866	\$1,094,317,866
d. Assessed Value	\$864,094,200	\$864,094,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$28,537,337	\$28,537,337
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$28,537,337	\$28,537,337
(f Total * g)		
i. Base Mills Subject to Index	33.1100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.11254%	96.11254%
k. Tax Levy Needed	\$28,610,159	\$28,610,159
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	33.1100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,610,159	\$28,610,159
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,483,469
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,415,060
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,415,060
Amount of Tax Relief for Homestead Exclusions	<u>\$1,126,690</u>
Total Approx. Tax Revenue:	\$27,541,750
Approx. Tax Levy for Tax Rate Calculation:	\$28,610,159

	Berks	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.1364	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,497,065	\$29,497,065
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	\$8,310.00	
Number of Homestead/Farmstead Properties	4080	4080
Median Assessed Value of Homestead Properties		\$108,500

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,415,060
Amount of Tax Relief for Homestead Exclusions	<u>\$1,126,690</u>
Total Approx. Tax Revenue:	\$27,541,750
Approx. Tax Levy for Tax Rate Calculation:	\$28,610,159

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,126,690	Lowering RE Tax Rate	\$0		\$1,126,690
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,126,690

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>
Berks	864,094,200	33.1100	28,610,159			96.11254%	
Totals:	864,094,200		28,610,159	1,126,690 =	27,483,469 X	96.11254% =	26,415,060

	<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	58,000
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 58,000 58,000

	<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%	2,225,000	2,225,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	325,000	325,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	35,000	35,000
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 2,585,000 2,585,000

Total Act 511, Current Taxes 2,643,000

Act 511 Tax Limit -->	1,094,317,866 X	12	13,131,814
	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> Berks	33.1100	33.1100	0.00%	Yes	3.1%				
	<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	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,031,135
1200 Special Programs - Elementary / Secondary	6,968,751
1300 Vocational Education	1,857,290
1400 Other Instructional Programs - Elementary / Secondary	30,830
1500 Nonpublic School Programs	5,000
Total Instruction	\$27,893,006
2000 Support Services	
2100 Support Services - Students	1,517,961
2200 Support Services - Instructional Staff	1,961,451
2300 Support Services - Administration	2,617,428
2400 Support Services - Pupil Health	600,651
2500 Support Services - Business	555,730
2600 Operation and Maintenance of Plant Services	3,608,297
2700 Student Transportation Services	2,035,496
2800 Support Services - Central	326,463
2900 Other Support Services	30,500
Total Support Services	\$13,253,977
3000 Operation of Non-Instructional Services	
3200 Student Activities	715,409
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$723,409
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,001,084
5200 Interfund Transfers - Out	13,000
5900 Budgetary Reserve	212,113
Total Other Expenditures and Financing Uses	\$5,226,197
Total Estimated Expenditures and Other Financing Uses	\$47,096,589

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,891,311
200 Personnel Services - Employee Benefits	7,031,911
300 Purchased Professional and Technical Services	282,980
400 Purchased Property Services	7,263
500 Other Purchased Services	501,325
600 Supplies	298,646
800 Other Objects	17,699
Total Regular Programs - Elementary / Secondary	\$19,031,135
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,785,121
200 Personnel Services - Employee Benefits	1,927,396
300 Purchased Professional and Technical Services	943,408
400 Purchased Property Services	3,050
500 Other Purchased Services	1,277,901
600 Supplies	31,125
800 Other Objects	750
Total Special Programs - Elementary / Secondary	\$6,968,751
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	504,312
200 Personnel Services - Employee Benefits	316,099
400 Purchased Property Services	1,600
500 Other Purchased Services	1,009,974
600 Supplies	25,305
Total Vocational Education	\$1,857,290
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	8,330
300 Purchased Professional and Technical Services	3,000
Total Other Instructional Programs - Elementary / Secondary	\$30,830
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$27,893,006
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	772,953
200 Personnel Services - Employee Benefits	490,386
300 Purchased Professional and Technical Services	243,141
500 Other Purchased Services	200
600 Supplies	11,281
Total Support Services - Students	\$1,517,961

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	492,946
200 Personnel Services - Employee Benefits	448,014
300 Purchased Professional and Technical Services	180,344
400 Purchased Property Services	414,100
500 Other Purchased Services	109,212
600 Supplies	309,085
700 Property	5,500
800 Other Objects	2,250
Total Support Services - Instructional Staff	\$1,961,451
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,474,480
200 Personnel Services - Employee Benefits	906,133
300 Purchased Professional and Technical Services	133,200
400 Purchased Property Services	1,795
500 Other Purchased Services	70,360
600 Supplies	3,950
800 Other Objects	27,510
Total Support Services - Administration	\$2,617,428
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	314,429
200 Personnel Services - Employee Benefits	266,771
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,070
500 Other Purchased Services	3,000
600 Supplies	11,731
800 Other Objects	150
Total Support Services - Pupil Health	\$600,651
2500 Support Services - Business	
100 Personnel Services - Salaries	282,047
200 Personnel Services - Employee Benefits	201,293
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	3,500
500 Other Purchased Services	26,500
600 Supplies	1,390
800 Other Objects	8,000
Total Support Services - Business	\$555,730
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,245,711
200 Personnel Services - Employee Benefits	1,020,986
400 Purchased Property Services	476,700
500 Other Purchased Services	120,500
600 Supplies	727,000
800 Other Objects	17,400
Total Operation and Maintenance of Plant Services	\$3,608,297

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	30,612
200 Personnel Services - Employee Benefits	21,443
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	6,000
500 Other Purchased Services	1,974,141
Total Student Transportation Services	\$2,035,496
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	182,057
200 Personnel Services - Employee Benefits	144,406
Total Support Services - Central	\$326,463
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,500
Total Other Support Services	\$30,500
Total Support Services	\$13,253,977
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	366,971
200 Personnel Services - Employee Benefits	164,160
300 Purchased Professional and Technical Services	68,236
400 Purchased Property Services	4,401
500 Other Purchased Services	69,870
600 Supplies	30,316
800 Other Objects	11,455
Total Student Activities	\$715,409
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	8,000
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$723,409
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	916,084
900 Other Uses of Funds	4,085,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,001,084
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	13,000
Total Interfund Transfers - Out	\$13,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	212,113

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$212,113
Total Other Expenditures and Financing Uses	\$5,226,197
TOTAL EXPENDITURES	\$47,096,589

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,599,560	4,299,560
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	55,000	55,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	72,500	72,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,727,060	\$4,427,060

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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$4,727,060** **\$4,427,060**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	25,930,000	21,905,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	575,000	525,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,074,419	3,375,712
0599 Other Noncurrent Liabilities		

Total General Fund	\$29,579,419	\$25,805,712
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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		
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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		
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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		
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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

2019-2020 Final General Fund Budget

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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

<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	\$29,579,419	\$25,805,712

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	\$29,579,419	\$25,805,712
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,494,819
0850 Unassigned Fund Balance	2,804,741
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,299,560
5900 Budgetary Reserve	212,113
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,511,673