

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

_____ Date 2/19/19



Secretary of the Board - Original Signature Required

_____ Date 2/19/19



Chief School Administrator - Original Signature Required

_____ Date 2/19/19

Heidi A Orth

Contact Person

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$466,086.00 Approved Referendum Exception Amt: \$0.00	Referendum exceptions not yet completed.
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 held to offset potential special ed litigation and/or emergency facility 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 maintained to guard against revenue shortfalls as well as maintain financial sustainability.
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 maintained to offset continual increases in employer share of retirement.

<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	
0840 Assigned Fund Balance	1,744,819
0850 Unassigned Fund Balance	2,675,370
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,420,189</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,947,504
7000 Revenue from State Sources	15,230,162
8000 Revenue from Federal Sources	548,137
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$47,725,803</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$52,145,992</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	27,617,528
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	2,535,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	580,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	112,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	403,000
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 \$31,947,504

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	6,081,142
7160 Tuition for Orphans Subsidy	67,000
7250 Migratory Children	160
7271 Special Education funds for School-Aged Pupils	1,540,439
7311 Pupil Transportation Subsidy	885,000
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	1,125,567
7505 Ready to Learn Block Grant	371,717
7810 State Share of Social Security and Medicare Taxes	839,375
7820 State Share of Retirement Contributions	3,877,682

REVENUE FROM STATE SOURCES \$15,230,162

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	47,725,803
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Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,617,528
Amount of Tax Relief for Homestead Exclusions	<u>\$1,125,567</u>
Total Approx. Tax Revenue:	\$28,743,095
Approx. Tax Levy for Tax Rate Calculation:	\$29,942,800

	Berks	Total
<hr/>		
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	\$862,904,900	\$862,904,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
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%
II. 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		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.83685%	95.83685%
k. Tax Levy Needed	\$29,942,800	\$29,942,800
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	34.7000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,942,800	\$29,942,800
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,817,233
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,617,528
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,617,528	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,125,567</u>	
Total Approx. Tax Revenue:	\$28,743,095	
Approx. Tax Levy for Tax Rate Calculation:	\$29,942,800	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.1364	
q. Mills In Excess of Index (if (l > p), (l - p))	0.5636	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,456,467	\$29,456,467
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$486,333	\$486,333
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$466,086	\$466,086

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

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,617,528
Amount of Tax Relief for Homestead Exclusions	<u>\$1,125,567</u>
Total Approx. Tax Revenue:	\$28,743,095
Approx. Tax Levy for Tax Rate Calculation:	\$29,942,800

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,125,567	Lowering RE Tax Rate	\$0		\$1,125,567
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,125,567

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	862,904,900	34.7000	29,942,800			95.83685%	
Totals:	862,904,900		29,942,800	1,125,567 =	28,817,233 X	95.83685% =	27,617,528

	<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%	2,220,000	2,220,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	40,000	40,000
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 2,535,000 2,535,000

Total Act 511, Current Taxes 2,593,000

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	34.7000	4.81%	No	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%				

LEA : 114062503 Fleetwood Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,271,576
1200 Special Programs - Elementary / Secondary	7,098,929
1300 Vocational Education	1,862,926
1400 Other Instructional Programs - Elementary / Secondary	30,889
Total Instruction	\$28,264,320
2000 Support Services	
2100 Support Services - Students	1,499,326
2200 Support Services - Instructional Staff	1,910,603
2300 Support Services - Administration	2,687,914
2400 Support Services - Pupil Health	609,416
2500 Support Services - Business	565,554
2600 Operation and Maintenance of Plant Services	3,754,452
2700 Student Transportation Services	2,081,773
2800 Support Services - Central	326,995
2900 Other Support Services	30,500
Total Support Services	\$13,466,533
3000 Operation of Non-Instructional Services	
3200 Student Activities	710,366
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$718,366
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,001,084
5200 Interfund Transfers - Out	12,500
5900 Budgetary Reserve	263,000
Total Other Expenditures and Financing Uses	\$5,276,584
Total Estimated Expenditures and Other Financing Uses	\$47,725,803

2019-2020 Preliminary General Fund Budget

LEA : 114062503 Fleetwood 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	11,284,597
200 Personnel Services - Employee Benefits	7,132,341
400 Purchased Property Services	7,113
500 Other Purchased Services	533,879
600 Supplies	299,492
800 Other Objects	14,154
Total Regular Programs - Elementary / Secondary	\$19,271,576
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,884,064
200 Personnel Services - Employee Benefits	1,984,827
300 Purchased Professional and Technical Services	861,510
400 Purchased Property Services	4,078
500 Other Purchased Services	1,238,126
600 Supplies	12,888
800 Other Objects	113,436
Total Special Programs - Elementary / Secondary	\$7,098,929
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	504,312
200 Personnel Services - Employee Benefits	317,914
400 Purchased Property Services	3,116
500 Other Purchased Services	1,011,089
600 Supplies	26,495
Total Vocational Education	\$1,862,926
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	3,059
Total Other Instructional Programs - Elementary / Secondary	\$30,889
Total Instruction	\$28,264,320
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	799,822
200 Personnel Services - Employee Benefits	504,518
300 Purchased Professional and Technical Services	183,842
600 Supplies	11,144
Total Support Services - Students	\$1,499,326
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	582,675
200 Personnel Services - Employee Benefits	479,299
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	439,700
500 Other Purchased Services	64,029

LEA : 114062503 Fleetwood Area SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	239,305
700 Property	76,000
800 Other Objects	2,595
Total Support Services - Instructional Staff	\$1,910,603
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,512,317
200 Personnel Services - Employee Benefits	951,296
300 Purchased Professional and Technical Services	124,850
400 Purchased Property Services	1,740
500 Other Purchased Services	69,012
600 Supplies	3,737
800 Other Objects	24,962
Total Support Services - Administration	\$2,687,914
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	314,400
200 Personnel Services - Employee Benefits	269,163
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,992
500 Other Purchased Services	900
600 Supplies	19,461
Total Support Services - Pupil Health	\$609,416
2500 Support Services - Business	
100 Personnel Services - Salaries	288,067
200 Personnel Services - Employee Benefits	205,097
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	\$565,554
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,260,858
200 Personnel Services - Employee Benefits	1,050,494
400 Purchased Property Services	491,700
500 Other Purchased Services	130,500
600 Supplies	804,500
800 Other Objects	16,400
Total Operation and Maintenance of Plant Services	\$3,754,452
2700 Student Transportation Services	
100 Personnel Services - Salaries	30,612
200 Personnel Services - Employee Benefits	21,586
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	6,000
500 Other Purchased Services	2,020,275
Total Student Transportation Services	\$2,081,773

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	183,031
200 Personnel Services - Employee Benefits	143,964
Total Support Services - Central	\$326,995
2900 Other Support Services	
500 Other Purchased Services	30,500
Total Other Support Services	\$30,500
Total Support Services	\$13,466,533
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	366,230
200 Personnel Services - Employee Benefits	164,136
300 Purchased Professional and Technical Services	71,561
400 Purchased Property Services	5,125
500 Other Purchased Services	64,050
600 Supplies	28,064
800 Other Objects	11,200
Total Student Activities	\$710,366
3300 Community Services	
300 Purchased Professional and Technical Services	8,000
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$718,366
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
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 Interfund Transfers - Out	
900 Other Uses of Funds	12,500
Total Interfund Transfers - Out	\$12,500
5900 Budgetary Reserve	
800 Other Objects	263,000
Total Budgetary Reserve	\$263,000
Total Other Expenditures and Financing Uses	\$5,276,584
TOTAL EXPENDITURES	\$47,725,803

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,420,189	3,104,745
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	\$4,547,689	\$3,232,245

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 **\$4,547,689** **\$3,232,245**

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

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	1,744,819
0850 Unassigned Fund Balance	2,675,370
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,420,189
5900 Budgetary Reserve	263,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,683,189