

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mark Boyer

(610)374-0739

Extn :1105

Contact Person

Telephone

Extension

mboyer@wyoarea.org

Email Address

<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.	
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: \$351,949.00 Approved Referendum Exception Amt: \$0.00	Requesting Exception under the Special Education Exception
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 set up for additional special education costs and long term teacher substitute needs if enrollment increases.
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 set aside by the Board of Directors as the remaining fund balance that is not committed or assigned. This fund balance is set aside for future use to be spend on one time expenditures or to be moved to capital reserve
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is set aside by the Board of Directors for various one time purchases and to help supplement the cost increase for PSERS rate changes. One time purchases include curriculum needs and fixed asset purchases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund set aside by the Board of Directors for budget deficit.

<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	45,217
0820 Restricted Fund Balance	34,425
0830 Committed Fund Balance	6,351,573
0840 Assigned Fund Balance	1,142,721
0850 Unassigned Fund Balance	2,379,837
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,874,131</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,788,903
7000 Revenue from State Sources	6,929,591
8000 Revenue from Federal Sources	557,037
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,275,531</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,149,662</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	23,949,160
6112 Interim Real Estate Taxes	24,457
6113 Public Utility Realty Taxes	27,495
6114 Payments in Lieu of Current Taxes - State / Local	408,500
6120 Current Per Capita Taxes, Section 679	29,000
6140 Current Act 511 Taxes - Flat Rate Assessments	93,540
6150 Current Act 511 Taxes - Proportional Assessments	3,285,894
6400 Delinquencies on Taxes Levied / Assessed by the LEA	353,736
6500 Earnings on Investments	173,084
6700 Revenues from LEA Activities	54,214
6800 Revenues from Intermediary Sources / Pass-Through Funds	288,573
6910 Rentals	3,000
6940 Tuition from Patrons	8,250
6990 Refunds and Other Miscellaneous Revenue	90,000

REVENUE FROM LOCAL SOURCES **\$28,788,903****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	1,636,454
7160 Tuition for Orphans Subsidy	21,829
7271 Special Education funds for School-Aged Pupils	832,838
7311 Pupil Transportation Subsidy	307,304
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,340
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	41,959
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,500
7340 State Property Tax Reduction Allocation	489,439
7505 Ready to Learn Block Grant	139,739
7810 State Share of Social Security and Medicare Taxes	618,174
7820 State Share of Retirement Contributions	2,773,015

REVENUE FROM STATE SOURCES **\$6,929,591****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	270,995
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,784
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	234,558

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,700
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REVENUE FROM FEDERAL SOURCES	\$557,037
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,275,531
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Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,949,160	
Amount of Tax Relief for Homestead Exclusions	<u>\$489,439</u>	
Total Approx. Tax Revenue:	\$24,438,599	
Approx. Tax Levy for Tax Rate Calculation:	\$25,179,295	

	Berks	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$789,906,400	\$789,906,400
b. Real Estate Mills	30.6680	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$992,552,766	\$992,552,766
d. Assessed Value	\$791,005,760	\$791,005,760
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$24,224,849	\$24,224,849
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$24,224,849	\$24,224,849
(f Total * g)		
i. Base Mills Subject to Index	30.6680	
(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	97.00000%	97.00000%
k. Tax Levy Needed	\$25,179,295	\$25,179,295
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	31.8320	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,179,295	\$25,179,295
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,689,856
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,949,160
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$23,949,160
Amount of Tax Relief for Homestead Exclusions	<u>\$489,439</u>
Total Approx. Tax Revenue:	\$24,438,599
Approx. Tax Levy for Tax Rate Calculation:	\$25,179,295

	Berks	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.3733	
q. Mills In Excess of Index (if l > p), (l - p))	0.4587	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,816,461	\$24,816,461
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$362,834	\$362,834
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$351,949	\$351,949

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): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,949,160
Amount of Tax Relief for Homestead Exclusions	<u>\$489,439</u>
Total Approx. Tax Revenue:	\$24,438,599
Approx. Tax Levy for Tax Rate Calculation:	\$25,179,295

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$489,439	Lowering RE Tax Rate	\$0	\$489,439
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$489,439

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	791,005,760	31.8320	25,179,295			97.00000%	
Totals:	791,005,760		25,179,295	489,439	24,689,856	97.00000%	23,949,160

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		29,000
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	\$5.00	\$0.00	29,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	64,540
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 93,540 93,540

	<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%	2,459,542	2,459,542
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	361,149	361,149
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	465,203	465,203
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 3,285,894 3,285,894

Total Act 511, Current Taxes 3,379,434

Act 511 Tax Limit -->	992,552,766	X	12	11,910,633
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Berks	30.6680	31.8320	3.80%	No	2.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%			
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	2.3%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,104,165
1200 Special Programs - Elementary / Secondary	5,878,525
1300 Vocational Education	400,124
1400 Other Instructional Programs - Elementary / Secondary	87,659
Total Instruction	\$22,470,473
2000 Support Services	
2100 Support Services - Students	1,541,664
2200 Support Services - Instructional Staff	877,541
2300 Support Services - Administration	2,626,198
2400 Support Services - Pupil Health	600,502
2500 Support Services - Business	701,436
2600 Operation and Maintenance of Plant Services	2,641,648
2700 Student Transportation Services	960,249
2800 Support Services - Central	1,030,311
2900 Other Support Services	27,000
Total Support Services	\$11,006,549
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,032,173
3300 Community Services	60,763
3400 Scholarships and Awards	750
Total Operation of Non-Instructional Services	\$1,093,686
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,022,860
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$4,272,860
Total Estimated Expenditures and Other Financing Uses	\$38,843,568

2019-2020 Preliminary 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	9,185,400
200 Personnel Services - Employee Benefits	5,789,055
300 Purchased Professional and Technical Services	315,000
400 Purchased Property Services	2,780
500 Other Purchased Services	259,322
600 Supplies	537,273
700 Property	10,970
800 Other Objects	4,365
Total Regular Programs - Elementary / Secondary	\$16,104,165
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,448,097
200 Personnel Services - Employee Benefits	1,947,119
300 Purchased Professional and Technical Services	589,155
500 Other Purchased Services	838,354
600 Supplies	55,800
Total Special Programs - Elementary / Secondary	\$5,878,525
1300 <u>Vocational Education</u>	
500 Other Purchased Services	400,124
Total Vocational Education	\$400,124
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,410
200 Personnel Services - Employee Benefits	17,749
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	32,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$87,659
Total Instruction	\$22,470,473
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	871,274
200 Personnel Services - Employee Benefits	598,160
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	1,980
600 Supplies	19,800
800 Other Objects	450
Total Support Services - Students	\$1,541,664
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	320,702
200 Personnel Services - Employee Benefits	314,214
300 Purchased Professional and Technical Services	190,550
400 Purchased Property Services	2,000
500 Other Purchased Services	2,800

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	47,275
Total Support Services - Instructional Staff	\$877,541
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,260,080
200 Personnel Services - Employee Benefits	820,452
300 Purchased Professional and Technical Services	232,850
400 Purchased Property Services	67,030
500 Other Purchased Services	35,350
600 Supplies	40,276
800 Other Objects	170,160
Total Support Services - Administration	\$2,626,198
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	244,018
200 Personnel Services - Employee Benefits	142,429
300 Purchased Professional and Technical Services	208,950
600 Supplies	4,775
800 Other Objects	330
Total Support Services - Pupil Health	\$600,502
2500 Support Services - Business	
100 Personnel Services - Salaries	363,002
200 Personnel Services - Employee Benefits	235,384
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	15,500
500 Other Purchased Services	6,350
600 Supplies	29,200
800 Other Objects	35,500
Total Support Services - Business	\$701,436
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	918,412
200 Personnel Services - Employee Benefits	694,444
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	629,509
500 Other Purchased Services	84,726
600 Supplies	289,507
800 Other Objects	2,050
Total Operation and Maintenance of Plant Services	\$2,641,648
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	4,700
500 Other Purchased Services	903,549
600 Supplies	23,000
800 Other Objects	1,500
Total Student Transportation Services	\$960,249
2800 Support Services - Central	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	387,911
200 Personnel Services - Employee Benefits	199,915
300 Purchased Professional and Technical Services	32,700
400 Purchased Property Services	3,500
500 Other Purchased Services	109,800
600 Supplies	257,875
700 Property	37,000
800 Other Objects	1,610
Total Support Services - Central	\$1,030,311
2900 Other Support Services	
500 Other Purchased Services	27,000
Total Other Support Services	\$27,000
Total Support Services	\$11,006,549
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	513,327
200 Personnel Services - Employee Benefits	211,364
300 Purchased Professional and Technical Services	75,927
400 Purchased Property Services	20,800
500 Other Purchased Services	116,510
600 Supplies	73,910
800 Other Objects	20,335
Total Student Activities	\$1,032,173
3300 Community Services	
100 Personnel Services - Salaries	54,228
200 Personnel Services - Employee Benefits	6,185
500 Other Purchased Services	350
Total Community Services	\$60,763
3400 Scholarships and Awards	
800 Other Objects	750
Total Scholarships and Awards	\$750
Total Operation of Non-Instructional Services	\$1,093,686
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	747,680
900 Other Uses of Funds	3,275,180
Total Debt Service / Other Expenditures and Financing Uses	\$4,022,860
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$4,272,860
TOTAL EXPENDITURES	\$38,843,568

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	6,096,196	6,096,196
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	7,849,557	3,019,577
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	861,769	861,769
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	72,980	72,980
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	94,701	94,701
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,975,203	\$10,145,223

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	\$14,975,203	\$10,145,223
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	31,418,103	30,357,246
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	435,869	435,869
0540 Accumulated Compensated Absences	469,621	469,621
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$32,323,593	\$31,262,736
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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	\$32,323,593	\$31,262,736

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	\$32,323,593	\$31,262,736
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Account Description	Amounts
0810 Nonspendable Fund Balance	45,217
0820 Restricted Fund Balance	34,425
0830 Committed Fund Balance	4,919,338
0840 Assigned Fund Balance	328,577
0850 Unassigned Fund Balance	2,058,179
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,306,094
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,635,736