

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2019

President of the Board - Original/Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator Original Signature Required

Date 6/26/19

Date 6-20-19

Date 6/24/19

Telephone (570)326-6508 Extn :1004 Extension

Maurice D Egly

 Contact Person

degly@ltsd.k12.pa.us

 Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Loyalsock Township SD	COUNTY : Lycoming	AUN : 117414203
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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%

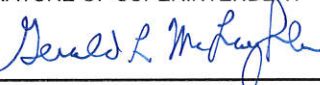
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)? Yes
No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$23662082
Ending Unassigned Fund Balance	\$1860413
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/24/19
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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)

School District Name : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 5-16-19
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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>
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 used to meet monthly costs, unexpected financial commitments including special education, and any other unforeseeable expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds have been set aside for future retirement rate increases and other post retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Board assigned fund balance to cover the cost of computer leases over the next three years.

<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	2,995,000
0840 Assigned Fund Balance	442,256
0850 Unassigned Fund Balance	2,476,137
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,913,393</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,575,500
7000 Revenue from State Sources	7,104,635
8000 Revenue from Federal Sources	472,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,152,635</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,066,028</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,450,000
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	120,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	3,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	315,000
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	27,500
6990 Refunds and Other Miscellaneous Revenue	13,000

REVENUE FROM LOCAL SOURCES \$15,575,500

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	3,500,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	760,000
7311 Pupil Transportation Subsidy	130,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	325,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	393,635
7360 Safe Schools	25,000
7810 State Share of Social Security and Medicare Taxes	350,000
7820 State Share of Retirement Contributions	1,575,000

REVENUE FROM STATE SOURCES \$7,104,635

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	2,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	20,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	150,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$472,500
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,152,635
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Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,450,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$394,062</u>	
Total Approx. Tax Revenue:	\$10,844,062	
Approx. Tax Levy for Tax Rate Calculation:	\$11,226,453	
	Lycoming	Total

2018-19 Data		
a. Assessed Value	\$764,709,440	\$764,709,440
b. Real Estate Mills	14.6700	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$871,803,900	\$871,803,900
d. Assessed Value	\$765,266,020	\$765,266,020
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy	\$11,218,287	\$11,218,287
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$11,218,287	\$11,218,287
(f Total * g)		
i. Base Mills Subject to Index	14.6700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.46993%	96.46993%
k. Tax Levy Needed	\$11,226,453	\$11,226,453
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	14.6700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,226,453	\$11,226,453
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,832,391
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,450,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,450,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$394,062</u>	
Total Approx. Tax Revenue:	\$10,844,062	
Approx. Tax Levy for Tax Rate Calculation:	\$11,226,453	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.0807	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,540,747	\$11,540,747
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	\$8,853.00	
Number of Homestead/Farmstead Properties	3034	3034
Median Assessed Value of Homestead Properties		\$128,915

AUN: 117414203 Loyalsock Township SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,450,000
Amount of Tax Relief for Homestead Exclusions	<u>\$394,062</u>
Total Approx. Tax Revenue:	\$10,844,062
Approx. Tax Levy for Tax Rate Calculation:	\$11,226,453

Lycoming	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$393,635	Lowering RE Tax Rate	\$0	\$393,635
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$427			\$427
Amount of Tax Relief from State/Local Sources				\$394,062

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>
Lycoming	765,266,020	14.6700	11,226,453			96.46993%	
Totals:	765,266,020		11,226,453	394,062	10,832,391	96.46993%	10,450,000

	<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	30,000
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 30,000 30,000

	<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	1.150%	0.000%	3,150,000	3,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	375,000	375,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	375,000	375,000
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 3,900,000 3,900,000

Total Act 511, Current Taxes 3,930,000

Act 511 Tax Limit -->	871,803,900	12	10,461,647
	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> Lycoming	14.6700	14.6700	0.00%	Yes	2.8%			
	<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	2.8%			
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.8%			
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	2.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,065,183
1200 Special Programs - Elementary / Secondary	3,118,692
1300 Vocational Education	273,500
1400 Other Instructional Programs - Elementary / Secondary	160,667
1700 Higher Education Programs for Secondary Students	1,500
Total Instruction	\$13,619,542
2000 Support Services	
2100 Support Services - Students	776,624
2200 Support Services - Instructional Staff	626,037
2300 Support Services - Administration	1,824,119
2400 Support Services - Pupil Health	285,699
2500 Support Services - Business	422,926
2600 Operation and Maintenance of Plant Services	1,905,712
2700 Student Transportation Services	452,062
2800 Support Services - Central	598,430
2900 Other Support Services	1,500
Total Support Services	\$6,893,109
3000 Operation of Non-Instructional Services	
3200 Student Activities	598,113
3300 Community Services	41,000
Total Operation of Non-Instructional Services	\$639,113
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,000
5200 Interfund Transfers - Out	2,495,318
Total Other Expenditures and Financing Uses	\$2,510,318
Total Estimated Expenditures and Other Financing Uses	\$23,662,082

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,610,572
200 Personnel Services - Employee Benefits	3,642,411
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	26,200
500 Other Purchased Services	413,600
600 Supplies	246,900
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$10,065,183
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,153,930
200 Personnel Services - Employee Benefits	795,617
300 Purchased Professional and Technical Services	1,154,165
500 Other Purchased Services	7,500
600 Supplies	6,700
800 Other Objects	780
Total Special Programs - Elementary / Secondary	\$3,118,692
1300 <u>Vocational Education</u>	
500 Other Purchased Services	265,000
600 Supplies	8,500
Total Vocational Education	\$273,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	38,500
200 Personnel Services - Employee Benefits	17,167
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	45,000
Total Other Instructional Programs - Elementary / Secondary	\$160,667
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
Total Instruction	\$13,619,542
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	454,422
200 Personnel Services - Employee Benefits	299,302
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	500
600 Supplies	6,400
800 Other Objects	15,000
Total Support Services - Students	\$776,624
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	334,556

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	263,111
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	500
500 Other Purchased Services	5,000
600 Supplies	14,600
800 Other Objects	270
Total Support Services - Instructional Staff	\$626,037
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	877,336
200 Personnel Services - Employee Benefits	612,858
300 Purchased Professional and Technical Services	230,500
400 Purchased Property Services	1,800
500 Other Purchased Services	17,900
600 Supplies	65,500
800 Other Objects	18,225
Total Support Services - Administration	\$1,824,119
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	160,500
200 Personnel Services - Employee Benefits	113,174
300 Purchased Professional and Technical Services	9,700
500 Other Purchased Services	200
600 Supplies	2,125
Total Support Services - Pupil Health	\$285,699
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	220,724
200 Personnel Services - Employee Benefits	162,302
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	2,000
500 Other Purchased Services	1,780
600 Supplies	5,620
800 Other Objects	2,000
Total Support Services - Business	\$422,926
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	678,974
200 Personnel Services - Employee Benefits	451,008
300 Purchased Professional and Technical Services	33,800
400 Purchased Property Services	149,930
500 Other Purchased Services	99,000
600 Supplies	489,000
700 Property	3,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,905,712
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	219,322
200 Personnel Services - Employee Benefits	118,740

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	16,000
500 Other Purchased Services	33,000
600 Supplies	62,000
800 Other Objects	1,500
Total Student Transportation Services	\$452,062
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	191,801
200 Personnel Services - Employee Benefits	159,189
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	9,000
500 Other Purchased Services	1,750
600 Supplies	221,690
Total Support Services - Central	\$598,430
2900 <u>Other Support Services</u>	
600 Supplies	1,500
Total Other Support Services	\$1,500
Total Support Services	\$6,893,109
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	244,050
200 Personnel Services - Employee Benefits	108,822
300 Purchased Professional and Technical Services	108,976
400 Purchased Property Services	9,850
500 Other Purchased Services	51,430
600 Supplies	59,285
800 Other Objects	15,700
Total Student Activities	\$598,113
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	13,000
800 Other Objects	3,000
Total Community Services	\$41,000
Total Operation of Non-Instructional Services	\$639,113
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	15,000
Total Debt Service / Other Expenditures and Financing Uses	\$15,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,495,318

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$2,495,318
Total Other Expenditures and Financing Uses	\$2,510,318
TOTAL EXPENDITURES	\$23,662,082

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	8,000,000	7,600,000
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	800,000	800,000
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	63,000	60,000
Pension Trust Fund		
Activity Fund	110,000	110,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$8,973,000	\$8,570,000
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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 **\$8,973,000** **\$8,570,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	16,390,000	14,235,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	26,000	200,000
0540 Accumulated Compensated Absences	170,000	170,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	1,200,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$17,586,000	\$15,805,000
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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$17,586,000	\$15,805,000

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	\$17,586,000	\$15,805,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	548,533
0850 Unassigned Fund Balance	1,860,413
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,403,946

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,403,946
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