

*Proposed* **FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

*Proposed*

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Shoua been*

\_\_\_\_\_  
President of the Board - Original Signature Required

*Wanda M Ed*

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

*[Signature]*

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

*May 7, 2019*

\_\_\_\_\_  
Date

*May 7, 2019*

\_\_\_\_\_  
Date

*5-8-2019*

\_\_\_\_\_  
Date

Brett Leinbach

\_\_\_\_\_  
Contact Person

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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 : Williamsport Area SD	County : Lycoming	AUN Number : 117417202
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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.

Display Copy

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

SIGNATURE OF SCHOOL BOARD PRESIDENT  <i>Jouca Aden</i>	DATE  5/7/19
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

ITEM AMOUNTS

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

0810 Nonspendable Fund Balance	808,027
0820 Restricted Fund Balance	74,248
0830 Committed Fund Balance	6,198,184
0840 Assigned Fund Balance	601,586
0850 Unassigned Fund Balance	8,123,474

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

\$14,923,244

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	39,272,006
7000 Revenue from State Sources	45,571,851
8000 Revenue from Federal Sources	6,986,038
9000 Other Financing Sources	300,000

**Total Estimated Revenues And Other Financing Sources**

\$92,129,895

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

\$107,053,139

	<b>Amount</b>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	26,467,333
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	31,000
6114 Payments in Lieu of Current Taxes - State / Local	225,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	10,110,000
6150 Current Act 511 Taxes - Proportional Assessments	500,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	102,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	823,673
6910 Rentals	115,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	352,500
6960 Services Provided Other Local Governmental Units / LEAs	50,000
6990 Refunds and Other Miscellaneous Revenue	200,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$39,272,006</b>
<b>REVENUE FROM STATE SOURCES</b>	<b>2,438,497</b>
7110 Basic Education Funding	27,857,956
7160 Tuition for Orphans Subsidy	309,000
7220 Vocational Education	473,508
7271 Special Education funds for School-Aged Pupils	4,667,462
7311 Pupil Transportation Subsidy	1,024,342
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,193,352
7330 Health Services (Medical, Dental, Nurse, Act.25)	100,000
7810 State Share of Social Security and Medicare Taxes	1,775,687
7820 State Share of Retirement Contributions	8,165,544
<b>REVENUE FROM STATE SOURCES</b>	<b>\$45,571,851</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>2,497,232</b>
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	320,569
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	159,802
8517 NCLB, Title IV - 21st Century Schools	152,000
8521 Vocational Education - Operating Expenditures	3,195,435
8732 ARRA - Qualified School Construction Bonds (QSCB)	600,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	600,000
Reimbursements (Access)	600,000

24028,836

2,438,497

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming  
(Quarterly) Program

61,000

**REVENUE FROM FEDERAL SOURCES**

**\$6,986,038**

**OTHER FINANCING SOURCES**

9200 Proceeds from Extended-Term Financing

300,000

**OTHER FINANCING SOURCES**

**\$300,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**92,129,895**

Act 1 Index (current): 3.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$26,467,333  
 Amount of Tax Relief for Homestead Exclusions \$0  
 Total Approx. Tax Revenue: \$26,467,333  
 Approx. Tax Levy for Tax Rate Calculation: \$26,467,333

Lycoming Total

**2018-19 Data**

a. Assessed Value \$1,565,163,470  
 b. Real Estate Mills 16.5000  
 c. 2017 STEB Market Value \$1,767,572,596  
 d. Assessed Value \$1,561,494,550  
 e. Assessed Value of New Constr/ Renov \$0

\$1,565,163,470  
 \$1,767,572,596  
 \$1,561,494,550  
 \$0

**2018-19 Calculations**

f. 2018-19 Tax Levy \$25,825,197

\$25,825,197

(a \* b)

**2019-20 Calculations**

g. Percent of Total Market Value 100.000000%  
 h. Rebalanced 2018-19 Tax Levy \$25,825,197  
 (f Total \* g)

100.000000%  
 \$25,825,197

i. Base Mills Subject to Index 16.5000

(h / a \* 1000) if no reassessment

(h / (g-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 100.000000%  
 k. Tax Levy Needed \$26,467,333  
 (Approx. Tax Levy \* g)

100.000000%  
 \$26,467,333

**I. 2019-20 Real Estate Tax Rate**

(k / d \* 1000)

m. Tax Levy Generated by Mills \$26,467,333

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$26,467,333

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$26,467,333

(n \* Est. Pct. Collection)

Act 1 Index (current): 3.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$26,467,333  
 Amount of Tax Relief for Homestead Exclusions \$0  
 Total Approx. Tax Revenue: \$26,467,333  
 Approx. Tax Levy for Tax Rate Calculation: \$26,467,333

Lycoming Total

Index Maximums

p. Maximum Mills Based On Index (i \* (1 + Index)) 17.0280  
 q. Mills In Excess of Index (if (t > p), (t - p)) 0.0000  
 r. Maximum Tax Levy Based On Index (p / 1000 \* d) \$26,589,129  
 s. Millage Rate within Index? Yes  
 (If I > p Then No)  
 t. Tax Levy In Excess of Index (if (m > r), (m - r)) \$0  
 u. Tax Revenue In Excess of Index (t \* Est. Pct. Collection) \$0

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 \$85,110

Act 1 Index (current): 3.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$26,467,333	Rate
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$26,467,333	
Approx. Tax Levy for Tax Rate Calculation:	\$26,467,333	

Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions \$0  
 State Property Tax Reduction Allocation used for: Homestead Exclusions \$0  
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0  
 Amount of Tax Relief from State/Local Sources \$0



CODE

6111	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
		Lycoming	1,561,494,550	16.9500	26,467,333	0 =	26,467,333 X	100.000000%	26,467,333
<b>Totals:</b>			<b>1,561,494,550</b>		<b>26,467,333</b>			<b>100.000000%</b>	
6120	Current Per Capita Taxes, Section 679					Rate			Estimated Revenue
						\$0.00			0
6130	Current Taxpayer Relief Taxes - Proportional Assessments					Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6131	Current Act 1 Earned Income Taxes					1.500%	0.000%	10,110,000	10,110,000
	<b>Total Current Taxpayer Relief Taxes - Proportional Assessments</b>					Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments								
6141	Current Act 511 Per Capita Taxes					\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes - Flat Rate					\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes					\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes					\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate					\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments					\$0.00	\$0.00	0	0
	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>					Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments								
6151	Current Act 511 Earned Income Taxes					0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes					0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes					0.500%	0.000%	500,000	500,000
6154	Current Act 511 Amusement Taxes					0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes					0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage					0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes					0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments					0	0	0	0
	<b>Total Current Act 511 Taxes - Proportional Assessments</b>							<b>500,000</b>	<b>500,000</b>
	<b>Total Act 511, Current Taxes</b>						<b>1,767,572,596 X</b>	<b>12</b>	<b>21,210,871</b>
						Act 511 Tax Limit -->	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	Current Real Estate Taxes									
	Lycoming	16.5000	16.9500	2.73%	Yes	3.2%				
	Current Taxpayer Relief Taxes - Proportional Assessments									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	3.2%				
	Current Act 511 Taxes - Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	36,118,767
1200 Special Programs - Elementary / Secondary	14,154,348
1300 Vocational Education	2,451,341
1400 Other Instructional Programs - Elementary / Secondary	1,206,947
1500 Nonpublic School Programs	29,515
<b>Total Instruction</b>	<b>\$53,960,918</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,237,270
2200 Support Services - Instructional Staff	2,150,150
2300 Support Services - Administration	6,118,981
2400 Support Services - Pupil Health	1,263,482
2500 Support Services - Business	1,136,777
2600 Operation and Maintenance of Plant Services	8,390,011
2700 Student Transportation Services	3,111,704
2800 Support Services - Central	2,720,403
<b>Total Support Services</b>	<b>\$28,128,778</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,430,887
3300 Community Services	31,750
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,462,637</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	273,158
5200 Interfund Transfers - Out	8,507,987
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,181,145</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$92,733,478</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	20,205,156
200 Personnel Services - Employee Benefits	12,815,576
300 Purchased Professional and Technical Services	314,205
400 Purchased Property Services	94,969
500 Other Purchased Services	1,724,515
600 Supplies	850,147
700 Property	103,500
800 Other Objects	10,699
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$36,118,767</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,751,777
200 Personnel Services - Employee Benefits	4,673,221
300 Purchased Professional and Technical Services	1,183,000
400 Purchased Property Services	7,100
500 Other Purchased Services	1,478,850
600 Supplies	56,600
800 Other Objects	3,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,154,348</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,187,332
200 Personnel Services - Employee Benefits	774,110
400 Purchased Property Services	27,366
500 Other Purchased Services	18,000
600 Supplies	316,036
700 Property	124,411
800 Other Objects	4,086
<b>Total Vocational Education</b>	<b>\$2,451,341</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	276,240
200 Personnel Services - Employee Benefits	141,507
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	628,000
800 Other Objects	1,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,206,947</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	14,645
200 Personnel Services - Employee Benefits	12,568
300 Purchased Professional and Technical Services	2,302
<b>Total Nonpublic School Programs</b>	<b>\$29,515</b>
<b>Total Instruction</b>	
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	<b>\$53,960,918</b>

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,872,711
200 Personnel Services - Employee Benefits	1,155,496
300 Purchased Professional and Technical Services	117,144
400 Purchased Property Services	2,500
500 Other Purchased Services	15,275
600 Supplies	42,919
800 Other Objects	31,225
<b>Total Support Services - Students</b>	<b>\$3,237,270</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	779,691
200 Personnel Services - Employee Benefits	886,029
300 Purchased Professional and Technical Services	53,841
400 Purchased Property Services	59,985
500 Other Purchased Services	67,800
600 Supplies	299,904
800 Other Objects	2,900
<b>Total Support Services - Instructional Staff</b>	<b>\$2,150,150</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,050,432
200 Personnel Services - Employee Benefits	2,218,549
300 Purchased Professional and Technical Services	582,400
400 Purchased Property Services	2,940
500 Other Purchased Services	166,285
600 Supplies	45,200
800 Other Objects	53,175
<b>Total Support Services - Administration</b>	<b>\$6,118,981</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	674,299
200 Personnel Services - Employee Benefits	528,333
300 Purchased Professional and Technical Services	36,350
400 Purchased Property Services	1,000
500 Other Purchased Services	2,250
600 Supplies	21,250
<b>Total Support Services - Pupil Health</b>	<b>\$1,263,482</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	578,249
200 Personnel Services - Employee Benefits	430,965
300 Purchased Professional and Technical Services	14,900
400 Purchased Property Services	17,650
500 Other Purchased Services	26,750
600 Supplies	56,053
700 Property	2,000
800 Other Objects	10,210
<b>Total Support Services - Business</b>	<b>\$1,136,777</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

Description	Amount
100 Personnel Services - Salaries	2,971,165
200 Personnel Services - Employee Benefits	2,362,590
300 Purchased Professional and Technical Services	260,983
400 Purchased Property Services	762,863
500 Other Purchased Services	233,362
600 Supplies	1,604,398
700 Property	184,350
800 Other Objects	10,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,390,011</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	74,825
200 Personnel Services - Employee Benefits	69,617
500 Other Purchased Services	2,960,912
600 Supplies	1,350
800 Other Objects	5,000
<b>Total Student Transportation Services</b>	<b>\$3,111,704</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	959,152
200 Personnel Services - Employee Benefits	772,291
300 Purchased Professional and Technical Services	52,050
400 Purchased Property Services	51,540
500 Other Purchased Services	254,850
600 Supplies	547,820
700 Property	60,000
800 Other Objects	22,700
<b>Total Support Services - Central</b>	<b>\$2,720,403</b>
<b>Total Support Services</b>	<b>\$28,128,778</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	562,514
200 Personnel Services - Employee Benefits	255,851
300 Purchased Professional and Technical Services	124,150
400 Purchased Property Services	50,200
500 Other Purchased Services	267,499
600 Supplies	139,950
800 Other Objects	30,723
<b>Total Student Activities</b>	<b>\$1,430,887</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	1,000
600 Supplies	25,000
800 Other Objects	5,750
<b>Total Community Services</b>	<b>\$31,750</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,462,637</b>
<b>5000 Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	28,347
900 Other Uses of Funds	244,811
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$273,158</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	8,507,987
<b>Total Interfund Transfers - Out</b>	<b>\$8,507,987</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,181,145</b>
<b>TOTAL EXPENDITURES</b>	<b>\$92,733,478</b>

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Cash and Short-Term Investments</b>		
General Fund	4,000,000	4,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,000,000	500,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	2,000,000
Child Care Operations Fund	200,000	220,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	87,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,285,000</b>	<b>\$7,007,000</b>
<b>Long-Term Investments</b>		
General Fund	6,500,000	6,500,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2019 Estimate      06/30/2020 Projection

\$6,500,000      \$6,500,000

\$13,785,000      \$13,507,000

	06/30/2019 Estimate	06/30/2020 Projection
<b>Long-Term Indebtedness</b>		
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		250,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$266,823</b>	<b>\$250,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

06/30/2019 Estimate      06/30/2020 Projection

**Long-Term Indebtedness**

0530	Lease-Purchase Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)		
0599	Other Noncurrent Liabilities		
	<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
	<b>Capital Reserve Fund - \$ 1431</b>		
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		
	<b>Total Capital Reserve Fund - \$ 1431</b>		

**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	76,259,000	75,764,000
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		
	<b>Total Debt Service Fund</b>	<b>\$76,259,000</b>	<b>\$75,764,000</b>

**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		

06/30/2020 Projection

06/30/2019 Estimate

Long-Term Indebtedness

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**

06/30/2019 Estimate      06/30/2020 Projection

**Long-Term Indebtedness**

**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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Long-Term Indebtedness</b>		
0530 Lease-Purchase Obligations	554,050	286,990
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,861,724	19,441,724
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>	<b>\$19,415,774</b>	<b>\$19,728,714</b>
<b>Total Long-Term Indebtedness</b>	<b>\$95,941,597</b>	<b>\$95,742,714</b>

06/30/2019 Estimate

06/30/2020 Projection

Short-Term Payables

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		
<b>Total Short-Term Payables</b>		

	\$95,941,597	\$95,742,714
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TOTAL INDEBTEDNESS

Account Description	Amounts
0810 Nonspendable Fund Balance	808,027
0820 Restricted Fund Balance	74,248
0830 Committed Fund Balance	6,305,184
0840 Assigned Fund Balance	559,586
0850 Unassigned Fund Balance	7,454,891
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,319,661</b>

**5900 Budgetary Reserve** 400,000

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** \$15,601,936