FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2019

[signature]	6/11/19
President of the Board - Original Signature Required	**Date**
Brandy N Smith	6/11/19
Secretary of the Board - Original Signature Required	**Date**
Christina Bason	6-11-19
Chief School Administrator - Original Signature Required	**Date**
Brandy N Smith	(570)368-3500 Extn :6200
Contact Person	**Telephone** / **Extension**
bsmith@montoursville.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 :	COUNTY :	AUN :
Montoursville Area SD	Lycoming	117415103

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 X

No

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

Total Budgeted Expenditures	$30079269
Ending Unassigned Fund Balance	$3014467
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes

No X

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

SIGNATURE OF SUPERINTENDENT	DATE
Christina Bean	6-13-19

DUE DATE: AUGUST 15, 2019

CERTIFICATION OF [illegible]E OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name	County :	AUN Number :
Montoursville Area SD	Lycoming	117415103

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	5/14/19

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrences of events that are vaguely predictable during budget preparations, which nonetheless may require expenditures.
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.	The District is trying to maintain a small fund balance to help with future increases in costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District established a committed fund balance to mitigate increases in the Public School Employees' Retirement System employer contribution rate.

ITEM	AMOUNTS	
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	359,550	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,325,196	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$3,684,746**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,682,630	
7000 Revenue from State Sources	12,719,578	
8000 Revenue from Federal Sources	366,332	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$29,768,540**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$33,453,286**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,710,150
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	3,820,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	485,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	60,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,430
6910 Rentals	3,000
6940 Tuition from Patrons	78,250
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	**$16,682,630**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,160,734
7271 Special Education funds for School-Aged Pupils	1,301,459
7311 Pupil Transportation Subsidy	418,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	535,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	511,730
7505 Ready to Learn Block Grant	264,755
7810 State Share of Social Security and Medicare Taxes	460,400
7820 State Share of Retirement Contributions	2,032,000
REVENUE FROM STATE SOURCES	**$12,719,578**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	291,570
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,754
8517 NCLB, Title IV - 21St Century Schools	21,008
REVENUE FROM FEDERAL SOURCES	**$366,332**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**29,768,540**

Act 1 Index (current): 3.0%

	Calculation Method:	**Rate**	
	Approx. Tax Revenue from RE Taxes:	**$11,710,150**	
	Amount of Tax Relief for Homestead Exclusions	**$514,852**	
	Total Approx. Tax Revenue:	**$12,225,002**	
	Approx. Tax Levy for Tax Rate Calculation:	**$12,841,326**	
		Lycoming	**Total**
	2018-19 Data		
	a. Assessed Value	$819,479,515	$819,479,515
	b. Real Estate Mills	15.4000	
I.	**2019-20 Data**		
	c. 2017 STEB Market Value	$953,447,123	$953,447,123
	d. Assessed Value	$817,918,850	$817,918,850
	e. Assessed Value of New Constr/ Renov	$0	$0
	2018-19 Calculations		
	f. 2018-19 Tax Levy	$12,619,985	$12,619,985
	(a * b)		
	2019-20 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2018-19 Tax Levy	$12,619,985	$12,619,985
	(f Total * g)		
	i. Base Mills Subject to Index	15.4000	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed	$12,841,326	$12,841,326
	(Approx. Tax Levy * g)		
	l. 2019-20 Real Estate Tax Rate	**15.7000**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$12,841,326	$12,841,326
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$12,326,474
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$11,710,150
	(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

	Calculation Method:	**Rate**	
	Approx. Tax Revenue from RE Taxes:	**$11,710,150**	
	Amount of Tax Relief for Homestead Exclusions	**$514,852**	
	Total Approx. Tax Revenue:	**$12,225,002**	
	Approx. Tax Levy for Tax Rate Calculation:	**$12,841,326**	
		Lycoming	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	15.8620	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$12,973,829	$12,973,829
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$8,507.00	
	Number of Homestead/Farmstead Properties	3916	3916
	Median Assessed Value of Homestead Properties		$119,120

Act 1 Index (current): 3.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$11,710,150**
Amount of Tax Relief for Homestead Exclusions	**$514,852**
Total Approx. Tax Revenue:	**$12,225,002**
Approx. Tax Levy for Tax Rate Calculation:	**$12,841,326**

	Lycoming			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$511,730	Lowering RE Tax Rate	$0	$511,730
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$3,122			$3,122
Amount of Tax Relief from State/Local Sources				**$514,852**

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	817,918,850	15.7000	12,841,326						95.00000%		
Totals:	**817,918,850**		**12,841,326**	-	514,852	=	12,326,474	X	95.00000%	=	11,710,150

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	3,600,000	3,600,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000	220,000
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
	Total Current Act 511 Taxes – Proportional Assessments			**3,820,000**	**3,820,000**
	Total Act 511, Current Taxes				**3,820,000**
		Act 511 Tax Limit -->	**953,447,123 X**	**12**	**11,441,365**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lycoming	15.4000	15.7000	1.95%	Yes	3.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,488,610
1200 Special Programs - Elementary / Secondary	3,395,126
1300 Vocational Education	238,182
1400 Other Instructional Programs - Elementary / Secondary	184,475
Total Instruction	**$17,306,393**
2000 Support Services	
2100 Support Services - Students	856,609
2200 Support Services - Instructional Staff	1,284,211
2300 Support Services - Administration	1,754,260
2400 Support Services - Pupil Health	440,441
2500 Support Services - Business	419,914
2600 Operation and Maintenance of Plant Services	2,423,604
2700 Student Transportation Services	939,760
Total Support Services	**$8,118,799**
3000 Operation of Non-Instructional Services	
3200 Student Activities	641,655
Total Operation of Non-Instructional Services	**$641,655**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,612,422
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	**$4,012,422**
Total Estimated Expenditures and Other Financing Uses	**$30,079,269**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,722,085
200 Personnel Services - Employee Benefits	5,279,735
300 Purchased Professional and Technical Services	4,240
400 Purchased Property Services	6,650
500 Other Purchased Services	253,400
600 Supplies	212,200
700 Property	5,300
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	**$13,488,610**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,193,672
200 Personnel Services - Employee Benefits	703,411
300 Purchased Professional and Technical Services	1,140,943
500 Other Purchased Services	345,000
600 Supplies	9,400
700 Property	2,000
800 Other Objects	700
Total Special Programs - Elementary / Secondary	**$3,395,126**
1300 Vocational Education	
500 Other Purchased Services	238,182
Total Vocational Education	**$238,182**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,375
200 Personnel Services - Employee Benefits	12,500
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	1,000
500 Other Purchased Services	79,500
600 Supplies	2,000
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	**$184,475**
Total Instruction	**$17,306,393**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	435,582
200 Personnel Services - Employee Benefits	305,210
300 Purchased Professional and Technical Services	110,367
500 Other Purchased Services	1,450
600 Supplies	3,775
800 Other Objects	225
Total Support Services - Students	**$856,609**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	384,692

Description	Amount
200 Personnel Services - Employee Benefits	285,185
300 Purchased Professional and Technical Services	272,064
400 Purchased Property Services	20,000
500 Other Purchased Services	73,010
600 Supplies	179,550
700 Property	69,710
Total Support Services - Instructional Staff	**$1,284,211**
2300 Support Services - Administration	
100 Personnel Services - Salaries	859,396
200 Personnel Services - Employee Benefits	640,414
300 Purchased Professional and Technical Services	154,400
400 Purchased Property Services	32,500
500 Other Purchased Services	34,450
600 Supplies	10,700
700 Property	7,500
800 Other Objects	14,900
Total Support Services - Administration	**$1,754,260**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	187,166
200 Personnel Services - Employee Benefits	135,035
300 Purchased Professional and Technical Services	110,415
400 Purchased Property Services	1,375
600 Supplies	5,000
700 Property	1,450
Total Support Services - Pupil Health	**$440,441**
2500 Support Services - Business	
100 Personnel Services - Salaries	202,764
200 Personnel Services - Employee Benefits	152,775
300 Purchased Professional and Technical Services	31,175
400 Purchased Property Services	9,000
500 Other Purchased Services	17,000
600 Supplies	3,000
800 Other Objects	4,200
Total Support Services - Business	**$419,914**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	764,925
200 Personnel Services - Employee Benefits	581,240
300 Purchased Professional and Technical Services	96,790
400 Purchased Property Services	538,580
500 Other Purchased Services	116,604
600 Supplies	314,065
700 Property	8,400
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	**$2,423,604**
2700 Student Transportation Services	

Description	Amount
100 Personnel Services - Salaries	4,360
200 Personnel Services - Employee Benefits	1,900
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	857,500
700 Property	1,000
Total Student Transportation Services	**$939,760**
Total Support Services	**$8,118,799**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	242,000
200 Personnel Services - Employee Benefits	101,800
300 Purchased Professional and Technical Services	63,740
400 Purchased Property Services	21,700
500 Other Purchased Services	136,500
600 Supplies	18,725
700 Property	36,980
800 Other Objects	20,210
Total Student Activities	**$641,655**
Total Operation of Non-Instructional Services	**$641,655**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,612,422
Total Interfund Transfers - Out	**$3,612,422**
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	**$400,000**
Total Other Expenditures and Financing Uses	**$4,012,422**
TOTAL EXPENDITURES	**$30,079,269**

Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund	3,590,946	3,332,295
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	4,921,000	4,521,000
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		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$8,511,946**	**$7,853,295**

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	**$8,511,946**	**$7,853,295**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	44,285,000	41,985,000
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		
Total General Fund	**$44,285,000**	**$41,985,000**
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		
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		
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		
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		

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	**$44,285,000**	**$41,985,000**

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	**$44,285,000**	**$41,985,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,014,467
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$3,374,017**
5900 Budgetary Reserve	**400,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$3,774,017**