

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

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



President of the Board - Original Signature Required

Date

6/11/19



Secretary of the Board - Original Signature Required

Date

6/11/19



Chief School Administrator - Original Signature Required

Date

6-11-19

Brandy N Smith

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Montoursville Area SD	COUNTY : Lycoming	AUN : 117415103
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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	\$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            

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

SIGNATURE OF SUPERINTENDENT <i>Christina Brown</i>	DATE 6-13-19
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DUE DATE: AUGUST 15, 2019

CERTIFICATION OF    OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name Montoursville Area SD	County : Lycoming	AUN Number : 117415103
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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 5/14/19
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Justification

Val Number      Description

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  
 0840 Assigned Fund Balance  
 0850 Unassigned Fund Balance

359,550  
 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  
 7000 Revenue from State Sources  
 8000 Revenue from Federal Sources  
 9000 Other Financing Sources

16,682,630  
 12,719,578  
 366,332

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

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	11,710,150
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Reality 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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,682,630</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,719,578</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$366,332</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>29,768,540</b>

Act 1 Index (current): 3.0%  
 Calculation Method:

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

Rate

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 (a * b)	\$12,619,985	\$12,619,985
2019-20 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$12,619,985	\$12,619,985

III. Base Mills Subject to Index

(h / a \* 1000) if no reassessment 15.4000  
 (h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.000000%	95.000000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$12,841,326	\$12,841,326
I. 2019-20 Real Estate Tax Rate (k / d * 1000)	15.7000	

III. Tax Levy Generated by Mills

(l / 1000 \* d) \$12,841,326

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions) \$12,326,474

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection) \$11,710,150

Act 1 Index (current): 3.0%  
 Calculation Method:

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

Index Maximums

p. Maximum Mills Based On Index 15.8620  
 (t \* (1 + Index))  
 q. Mills In Excess of Index 0.0000  
 (if (l > p), (l - p))  
 r. Maximum Tax Levy Based On Index \$12,973,829  
 (p / 1000 \* d)

IV.

s. Millage Rate within Index? Yes  
 (if l > p Then No)  
 t. Tax Levy In Excess of Index \$0  
 (if (m > r), (m - r))  
 u. Tax Revenue In Excess of Index \$0  
 (t \* Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$8,507.00  
 Number of Homestead/Farmstead Properties 3916  
 Median Assessed Value of Homestead Properties \$119,120

V.

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

AUN: 117415103 Montoursville Area SD

Printed 6/6/2019 12:40:07 PM

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

Total

Lycorning

State Property Tax Reduction Allocation used for: Homestead Exclusions \$511,730

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$3,122

Amount of Tax Relief from State/Local Sources \$514,852

Lowering RE Tax Rate \$0

\$511,730  
\$3,122  
\$514,852



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	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**

<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$17,306,393</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$8,118,799</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	641,655
<b>Total Operation of Non-Instructional Services</b>	<b>\$641,655</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	3,612,422
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,012,422</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,079,269</b>

<u>Description</u>	<u>Amount</u>
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,488,610</b>
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,395,126</b>
1300 Vocational Education	
500 Other Purchased Services	238,182
<b>Total Vocational Education</b>	<b>\$238,182</b>
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$184,475</b>
<b>Total Instruction</b>	<b>\$17,306,393</b>
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
<b>Total Support Services - Students</b>	<b>\$856,609</b>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	384,692

**Description**

200 Personnel Services - Employee Benefits	Amount
300 Purchased Professional and Technical Services	285,185
400 Purchased Property Services	272,064
500 Other Purchased Services	20,000
600 Supplies	73,010
700 Property	179,550
	69,710
<b>Total Support Services - Instructional Staff</b>	<b>\$1,284,211</b>

**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
<b>Total Support Services - Administration</b>	<b>\$1,754,260</b>

**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
<b>Total Support Services - Pupil Health</b>	<b>\$440,441</b>

**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
<b>Total Support Services - Business</b>	<b>\$419,914</b>

**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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,423,604</b>

**2700 Student Transportation Services**

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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
<b>Total Student Transportation Services</b>	<b>\$939,760</b>
<b>Total Support Services</b>	<b>\$8,118,799</b>
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
<b>Total Student Activities</b>	<b>\$641,655</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$641,655</b>
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,612,422
<b>Total Interfund Transfers - Out</b>	<b>\$3,612,422</b>
5900 Budgetary Reserve	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,012,422</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,079,269</b>

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,511,946</b>	<b>\$7,853,295</b>

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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

Long-Term Investments		
Permanent Fund		
Total Long-Term Investments	\$8,511,946	\$7,853,295
<b>TOTAL CASH AND INVESTMENTS</b>		

**Long-Term Indebtedness**

General Fund	06/30/2019 Estimate	06/30/2020 Projection
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	44,285,000	41,985,000
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>\$44,285,000</b>	<b>\$41,985,000</b>

**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

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

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

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

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

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

\$44,285,000

\$41,985,000

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		

**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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,374,017</b>
5900 Budgetary Reserve	400,000

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** \$3,774,017