LEA Name : Freeport Area SD | Class : 3 | AUN Number : 128033053 | County : Armstrong

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/13/2019

Daniel P. Lucovich — 2/13/2019

President of the Board - Original Signature Required — Date

Mary D Murray — 2/13/2019

Secretary of the Board - Original Signature Required — Date

Chief School Administrator - Original Signature Required — Date 2/13/19

Ryan Manzer — (724)295-5141 Extn :1226

Contact Person — Telephone — Extension

manzer@freeport.k12.pa.us

Email Address

Val Number	Description	Justification
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: $963,368.00 Approved Referendum Exception Amt: $0.00	Preliminary budget, pending referendum exceptions.
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.	Reserved for future expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future capital projects, PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for student athletic activities

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	27,078	
0820 Restricted Fund Balance	2,418	
0830 Committed Fund Balance	3,000,000	
0840 Assigned Fund Balance	1,177	
0850 Unassigned Fund Balance	1,513,498	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$4,514,675**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,570,011	
7000 Revenue from State Sources	13,414,287	
8000 Revenue from Federal Sources	421,616	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		**$32,406,914**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$36,921,589**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,494,511
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	17,500
6150 Current Act 511 Taxes - Proportional Assessments	1,940,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	615,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	25,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	**$18,570,011**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,712,766
7271 Special Education funds for School-Aged Pupils	1,023,952
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	413,066
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	707,481
7505 Ready to Learn Block Grant	276,574
7810 State Share of Social Security and Medicare Taxes	602,378
7820 State Share of Retirement Contributions	2,700,070
REVENUE FROM STATE SOURCES	**$13,414,287**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	181,182
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	67,434
8517 NCLB, Title IV - 21St Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	**$421,616**

	Amount
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	**$1,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**32,406,914**

Act 1 Index (current): 3.1%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**1**	
Approx. Tax Revenue from RE Taxes:	**$15,500,000**	
Amount of Tax Relief for Homestead Exclusions	**$707,481**	
Total Approx. Tax Revenue:	**$16,207,481**	
Approx. Tax Levy for Tax Rate Calculation:	**$17,374,148**	

		Armstrong	Butler	Total
	2018-19 Data			
	a. Assessed Value	$77,310,474	$74,276,522	$151,586,996
	b. Real Estate Mills	62.4000	145.6000	
I.	**2019-20 Data**			
	c. 2017 STEB Market Value	$241,654,877	$550,135,205	$791,790,082
	d. Assessed Value	$77,286,268	$75,320,894	$152,607,162
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2018-19 Calculations			
	f. 2018-19 Tax Levy (a * b)	$4,824,174	$10,814,662	$15,638,836
	2019-20 Calculations			
	g. Percent of Total Market Value	30.52007%	69.47993%	100.00000%
II.	h. Rebalanced 2018-19 Tax Levy (f Total * g)	$4,772,984	$10,865,852	$15,638,836
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	62.4000	146.2891	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$5,302,602	$12,071,546	$17,374,148
	l. 2019-20 Real Estate Tax Rate (k / d * 1000)	**68.6000**	**160.2000**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$5,301,838	$12,066,407	$17,368,245
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$16,660,764
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$15,494,511

Act 1 Index (current): 3.1%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**1**
Approx. Tax Revenue from RE Taxes:	**$15,500,000**
Amount of Tax Relief for Homestead Exclusions	**$707,481**
Total Approx. Tax Revenue:	**$16,207,481**
Approx. Tax Levy for Tax Rate Calculation:	**$17,374,148**

Section 672.1 Method Choice: (a)(1)

		Armstrong	Butler	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	64.3344	150.8240	
	q. Mills In Excess of Index (if (l > p), (l - p))	4.2656	9.3760	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$4,972,166	$11,360,199	$16,332,365
	s. Millage Rate within Index? (If l > p Then No)	No	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$329,672	$706,208	$1,035,880
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$306,595	$656,773	$963,368

	Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	$0.00	$0.00	
V.	Number of Homestead/Farmstead Properties			
	Median Assessed Value of Homestead Properties			$0

Act 1 Index (current): 3.1%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**1**		
Approx. Tax Revenue from RE Taxes:	**$15,500,000**		
Amount of Tax Relief for Homestead Exclusions	**$707,481**		
Total Approx. Tax Revenue:	**$16,207,481**		
Approx. Tax Levy for Tax Rate Calculation:	**$17,374,148**		

	Armstrong	**Butler**			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions		$707,481	Lowering RE Tax Rate	$0	$707,481
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$707,481**

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
Armstrong	77,286,268	68.6000	5,301,838					93.00000%		
Butler	75,320,894	160.2000	12,066,407					93.00000%		
Totals:	**152,607,162**		**17,368,245**	-	707,481	=	16,660,764	X 93.00000%	=	15,494,511

		Rate		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	$5.00	$0.00	17,500	17,500
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			**17,500**	**17,500**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,740,000	1,740,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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			**1,940,000**	**1,940,000**
	Total Act 511, Current Taxes				**1,957,500**
		Act 511 Tax Limit	**-->**	**791,790,082 X 12**	**9,501,481**
				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									
	Armstrong	62.4000	68.6000	9.94%	No	3.1%				
	Butler	146.2891	160.2000	9.51%	No	3.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,491,296
1200 Special Programs - Elementary / Secondary	2,963,669
1300 Vocational Education	309,000
1400 Other Instructional Programs - Elementary / Secondary	180,279
1500 Nonpublic School Programs	9,785
Total Instruction	**$18,954,029**
2000 Support Services	
2100 Support Services - Students	774,516
2200 Support Services - Instructional Staff	937,914
2300 Support Services - Administration	2,528,433
2400 Support Services - Pupil Health	292,077
2500 Support Services - Business	513,194
2600 Operation and Maintenance of Plant Services	3,218,202
2700 Student Transportation Services	1,665,510
2800 Support Services - Central	207,722
2900 Other Support Services	82,494
Total Support Services	**$10,220,062**
3000 Operation of Non-Instructional Services	
3200 Student Activities	588,185
Total Operation of Non-Instructional Services	**$588,185**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,142,253
Total Other Expenditures and Financing Uses	**$4,142,253**
Total Estimated Expenditures and Other Financing Uses	**$33,904,529**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,486,496
200 Personnel Services - Employee Benefits	5,758,325
300 Purchased Professional and Technical Services	77,345
400 Purchased Property Services	20,121
500 Other Purchased Services	411,619
600 Supplies	736,205
800 Other Objects	1,185
Total Regular Programs - Elementary / Secondary	**$15,491,296**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,547,289
200 Personnel Services - Employee Benefits	932,388
300 Purchased Professional and Technical Services	293,653
500 Other Purchased Services	159,073
600 Supplies	31,060
700 Property	206
Total Special Programs - Elementary / Secondary	**$2,963,669**
1300 Vocational Education	
500 Other Purchased Services	309,000
Total Vocational Education	**$309,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,240
200 Personnel Services - Employee Benefits	2,647
300 Purchased Professional and Technical Services	14,420
500 Other Purchased Services	146,672
600 Supplies	10,300
Total Other Instructional Programs - Elementary / Secondary	**$180,279**
1500 Nonpublic School Programs	
500 Other Purchased Services	9,785
Total Nonpublic School Programs	**$9,785**
Total Instruction	**$18,954,029**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	388,591
200 Personnel Services - Employee Benefits	283,413
300 Purchased Professional and Technical Services	89,662
500 Other Purchased Services	7,159
600 Supplies	5,614
800 Other Objects	77
Total Support Services - Students	**$774,516**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	525,994

Description	Amount
200 Personnel Services - Employee Benefits	324,767
300 Purchased Professional and Technical Services	43,126
500 Other Purchased Services	19,956
600 Supplies	24,071
Total Support Services - Instructional Staff	**$937,914**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,359,927
200 Personnel Services - Employee Benefits	869,975
300 Purchased Professional and Technical Services	165,671
400 Purchased Property Services	2,575
500 Other Purchased Services	52,367
600 Supplies	56,396
800 Other Objects	21,522
Total Support Services - Administration	**$2,528,433**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	181,796
200 Personnel Services - Employee Benefits	99,328
300 Purchased Professional and Technical Services	865
400 Purchased Property Services	1,225
500 Other Purchased Services	1,030
600 Supplies	7,833
Total Support Services - Pupil Health	**$292,077**
2500 Support Services - Business	
100 Personnel Services - Salaries	262,937
200 Personnel Services - Employee Benefits	196,182
300 Purchased Professional and Technical Services	34,505
400 Purchased Property Services	1,030
500 Other Purchased Services	5,665
600 Supplies	11,330
800 Other Objects	1,545
Total Support Services - Business	**$513,194**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	968,463
200 Personnel Services - Employee Benefits	824,015
300 Purchased Professional and Technical Services	180,030
400 Purchased Property Services	265,560
500 Other Purchased Services	147,394
600 Supplies	797,205
700 Property	35,535
Total Operation and Maintenance of Plant Services	**$3,218,202**
2700 Student Transportation Services	
500 Other Purchased Services	1,665,510
Total Student Transportation Services	**$1,665,510**
2800 Support Services - Central	

Description	Amount
100 Personnel Services - Salaries	77,491
200 Personnel Services - Employee Benefits	53,990
300 Purchased Professional and Technical Services	36,627
500 Other Purchased Services	2,534
600 Supplies	22,660
700 Property	14,420
Total Support Services - Central	**$207,722**
2900 Other Support Services	
500 Other Purchased Services	82,494
Total Other Support Services	**$82,494**
Total Support Services	**$10,220,062**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	255,881
200 Personnel Services - Employee Benefits	108,591
300 Purchased Professional and Technical Services	59,122
400 Purchased Property Services	7,880
500 Other Purchased Services	74,315
600 Supplies	70,299
800 Other Objects	12,097
Total Student Activities	**$588,185**
Total Operation of Non-Instructional Services	**$588,185**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	4,142,253
Total Debt Service / Other Expenditures and Financing Uses	**$4,142,253**
Total Other Expenditures and Financing Uses	**$4,142,253**
TOTAL EXPENDITURES	**$33,904,529**

Cash and Short-Term Investments	**06/30/2019 Estimate**	**06/30/2020 Projection**
General Fund	5,800,000	3,400,000
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	1,500,000	1,500,000
Debt Service Fund	80,000	80,000
Food Service / Cafeteria Operations Fund	30,000	30,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	101,000	101,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$7,586,000**	**$5,186,000**

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	**$7,586,000**	**$5,186,000**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	37,395,000	35,195,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,700,000	1,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,400,000
0599 Other Noncurrent Liabilities	48,000,000	48,000,000
Total General Fund	**$91,495,000**	**$89,295,000**
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)	41,000	41,000
0599 Other Noncurrent Liabilities	981,000	981,000
Total Food Service / Cafeteria Operations Fund	**$1,022,000**	**$1,022,000**
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	**$92,517,000**	**$90,317,000**

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	**$92,517,000**	**$90,317,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	27,078
0820	Restricted Fund Balance	2,418
0830	Committed Fund Balance	3,000,000
0840	Assigned Fund Balance	1,177
0850	Unassigned Fund Balance	15,883
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$3,017,060**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$3,046,556**