

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

David J Miller

(484)641-5526

Extn :

Contact Person

Telephone

Extension

dmiller@kasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kutztown Area SD	COUNTY : Berks	AUN : 114064003
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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	\$33328410
Ending Unassigned Fund Balance	\$3826040
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.5%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2019

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Kutztown Area SD	County : Berks	AUN Number : 114064003
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$611,245.00 C x 2%: \$12,224.90	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$32,871.00 Function 2800, Object 200: \$41,342.00	
8010	Schedule of Cash and Investments: Estimated Total must be greater than 0.	
8020	Schedule of Cash and Investments: Projected Total must be greater than 0.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	
8210	Schedule of Cash and Investments: Entries in General Fund (10) amount is required	

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	22,934
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,184,413
0840 Assigned Fund Balance	1,006,338
0850 Unassigned Fund Balance	2,659,698
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,850,449</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,434,489
7000 Revenue from State Sources	9,116,838
8000 Revenue from Federal Sources	584,906
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$33,136,233</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,986,682</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	20,083,991
6112 Interim Real Estate Taxes	51,860
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6120 Current Per Capita Taxes, Section 679	34,500
6140 Current Act 511 Taxes - Flat Rate Assessments	70,000
6150 Current Act 511 Taxes - Proportional Assessments	1,879,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	787,623
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	235,000
6910 Rentals	67,500
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	40,515

REVENUE FROM LOCAL SOURCES \$23,434,489

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	3,528,708
7160 Tuition for Orphans Subsidy	80,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	947,825
7311 Pupil Transportation Subsidy	600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	256,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	611,226
7505 Ready to Learn Block Grant	140,805
7810 State Share of Social Security and Medicare Taxes	510,000
7820 State Share of Retirement Contributions	2,367,274

REVENUE FROM STATE SOURCES \$9,116,838

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	205,579
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,755
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	327,072

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
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REVENUE FROM FEDERAL SOURCES	\$584,906
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,136,233
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Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,083,991	
Amount of Tax Relief for Homestead Exclusions	<u>\$611,245</u>	
Total Approx. Tax Revenue:	\$20,695,236	
Approx. Tax Levy for Tax Rate Calculation:	\$21,652,618	

	Berks	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$702,282,000	\$702,282,000
b. Real Estate Mills	29.9543	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$991,559,438	\$991,559,438
d. Assessed Value	\$722,855,079	\$722,855,079
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$21,036,366	\$21,036,366
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$21,036,366	\$21,036,366
(f Total * g)		
i. Base Mills Subject to Index	29.9543	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.45000%	95.45000%
k. Tax Levy Needed	\$21,652,618	\$21,652,618
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	29.9543	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,652,618	\$21,652,618
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,041,373
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,083,991
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,083,991	
Amount of Tax Relief for Homestead Exclusions	<u>\$611,245</u>	
Total Approx. Tax Revenue:	\$20,695,236	
Approx. Tax Levy for Tax Rate Calculation:	\$21,652,618	

Berks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.6432	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,150,593	\$22,150,593
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties	3246	3246
Median Assessed Value of Homestead Properties		\$104,600

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,083,991
Amount of Tax Relief for Homestead Exclusions	<u>\$611,245</u>
Total Approx. Tax Revenue:	\$20,695,236
Approx. Tax Levy for Tax Rate Calculation:	\$21,652,618

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$611,226	Lowering RE Tax Rate	\$0	\$611,226
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$19			\$19
Amount of Tax Relief from State/Local Sources				\$611,245

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	722,855,079	29.9543	21,652,618			95.45000%	
Totals:	722,855,079		21,652,618	611,245 =	21,041,373 X	95.45000% =	20,083,991

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,500
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	34,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 70,000 70,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,580,000	1,580,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	259,000	259,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	40,000	40,000
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 1,879,000 1,879,000

Total Act 511, Current Taxes 1,949,000

Act 511 Tax Limit -->	991,559,438 X	12	11,898,713
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Berks	29.9543	29.9543	0.00%	Yes	2.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,933,760
1200 Special Programs - Elementary / Secondary	4,390,053
1300 Vocational Education	903,416
1400 Other Instructional Programs - Elementary / Secondary	37,066
1600 Adult Education Programs	4,600
Total Instruction	\$19,268,895
2000 Support Services	
2100 Support Services - Students	1,098,254
2200 Support Services - Instructional Staff	1,681,455
2300 Support Services - Administration	2,182,326
2400 Support Services - Pupil Health	546,790
2500 Support Services - Business	491,733
2600 Operation and Maintenance of Plant Services	2,587,888
2700 Student Transportation Services	1,510,466
2800 Support Services - Central	149,713
2900 Other Support Services	28,000
Total Support Services	\$10,276,625
3000 Operation of Non-Instructional Services	
3200 Student Activities	730,472
3300 Community Services	16,290
Total Operation of Non-Instructional Services	\$746,762
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,358,030
5200 Interfund Transfers - Out	480,036
5900 Budgetary Reserve	198,062
Total Other Expenditures and Financing Uses	\$3,036,128
Total Estimated Expenditures and Other Financing Uses	\$33,328,410

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,493,255
200 Personnel Services - Employee Benefits	4,472,576
300 Purchased Professional and Technical Services	322,975
400 Purchased Property Services	44,341
500 Other Purchased Services	1,241,748
600 Supplies	286,560
700 Property	72,305
Total Regular Programs - Elementary / Secondary	\$13,933,760
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,157,908
200 Personnel Services - Employee Benefits	1,542,620
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	1,200
500 Other Purchased Services	615,875
600 Supplies	33,400
700 Property	7,550
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$4,390,053
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	200,706
200 Personnel Services - Employee Benefits	136,644
500 Other Purchased Services	555,641
600 Supplies	10,425
Total Vocational Education	\$903,416
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,975
200 Personnel Services - Employee Benefits	11,091
Total Other Instructional Programs - Elementary / Secondary	\$37,066
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	4,600
Total Adult Education Programs	\$4,600
Total Instruction	\$19,268,895
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	675,815
200 Personnel Services - Employee Benefits	406,979
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	930
600 Supplies	2,530
Total Support Services - Students	\$1,098,254
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	706,421
200 Personnel Services - Employee Benefits	451,872
300 Purchased Professional and Technical Services	160,447
400 Purchased Property Services	10,000
500 Other Purchased Services	59,510
600 Supplies	261,560
700 Property	30,000
800 Other Objects	1,645
Total Support Services - Instructional Staff	\$1,681,455
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,142,581
200 Personnel Services - Employee Benefits	782,251
300 Purchased Professional and Technical Services	121,691
400 Purchased Property Services	1,993
500 Other Purchased Services	55,850
600 Supplies	42,545
700 Property	3,585
800 Other Objects	31,830
Total Support Services - Administration	\$2,182,326
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	244,994
200 Personnel Services - Employee Benefits	167,371
300 Purchased Professional and Technical Services	125,575
500 Other Purchased Services	150
600 Supplies	8,700
Total Support Services - Pupil Health	\$546,790
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	238,417
200 Personnel Services - Employee Benefits	191,536
300 Purchased Professional and Technical Services	40,200
400 Purchased Property Services	7,580
500 Other Purchased Services	3,200
600 Supplies	9,800
700 Property	1,000
Total Support Services - Business	\$491,733
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	673,323
200 Personnel Services - Employee Benefits	663,438
300 Purchased Professional and Technical Services	16,480
400 Purchased Property Services	897,996
500 Other Purchased Services	141,887
600 Supplies	186,934
700 Property	7,500
800 Other Objects	330
Total Operation and Maintenance of Plant Services	\$2,587,888

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	96,085
200 Personnel Services - Employee Benefits	88,142
300 Purchased Professional and Technical Services	5,250
400 Purchased Property Services	11,200
500 Other Purchased Services	1,253,064
600 Supplies	27,625
700 Property	29,000
800 Other Objects	100
Total Student Transportation Services	\$1,510,466
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	32,871
200 Personnel Services - Employee Benefits	41,342
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	1,500
600 Supplies	11,500
700 Property	750
800 Other Objects	750
Total Support Services - Central	\$149,713
2900 <u>Other Support Services</u>	
800 Other Objects	28,000
Total Other Support Services	\$28,000
Total Support Services	\$10,276,625
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	412,829
200 Personnel Services - Employee Benefits	177,943
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	14,000
500 Other Purchased Services	61,150
600 Supplies	37,350
800 Other Objects	4,200
Total Student Activities	\$730,472
3300 <u>Community Services</u>	
500 Other Purchased Services	16,050
600 Supplies	240
Total Community Services	\$16,290
Total Operation of Non-Instructional Services	\$746,762
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	476,759
900 Other Uses of Funds	1,881,271
Total Debt Service / Other Expenditures and Financing Uses	\$2,358,030

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	480,036
Total Interfund Transfers - Out	\$480,036
5900 <u>Budgetary Reserve</u>	
800 Other Objects	198,062
Total Budgetary Reserve	\$198,062
Total Other Expenditures and Financing Uses	\$3,036,128
TOTAL EXPENDITURES	\$33,328,410

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	25,875,000	24,020,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	230,349	24,569
0540 Accumulated Compensated Absences	353,574	349,479
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,037,217	4,097,646
0599 Other Noncurrent Liabilities		

Total General Fund	\$30,496,140	\$28,491,694
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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	\$30,496,140	\$28,491,694

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,030,000	3,030,000
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		
Permanent Fund		
Total Short-Term Payables	\$3,030,000	\$3,030,000
TOTAL INDEBTEDNESS	\$33,526,140	\$31,521,694

Account Description	Amounts
0810 Nonspendable Fund Balance	22,934
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,332,232
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	3,826,040
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,658,272
5900 Budgetary Reserve	198,062
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,879,268